

**"Accountants: Generating Economic Growth and Stability Worldwide"**



## **XVII. WORLD CONGRESS OF ACCOUNTANTS**



## **SECOND ANNOUNCEMENT**

**Diamond Sponsor**



**Organizer**



**TÜRMOB**  
UNION OF CHAMBERS OF CERTIFIED  
PUBLIC ACCOUNTANTS OF TURKEY

**Organizer**



**E A A T**  
EXPERT ACCOUNTANTS'  
ASSOCIATION OF TURKEY

**Co-Organizer**



International Federation  
of Accountants

# SECOND ANNOUNCEMENT

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## **MESSAGE FROM THE PRIME MINISTER OF TURKEY**



It is very meaningful that 17<sup>th</sup> World Congress of Accountants will take place in the unique city of Istanbul, witness of cultures and civilizations, surrounded by the rich collection of architectural history.

Istanbul is described as the "treasure chest of civilizations", because almost half of the memories of the humankind are stored here. Every square centimeter of the land, beneath or above the earth, is full of precious riches that have been handcrafted like lacework with wisdom. Istanbul has been the source of many beauties, which enhanced civilizations.

I would like to welcome the world accountants generating economic growth and stability worldwide. And also, I cordially welcome representatives of the accountancy professional bodies attracting the leadership of the profession, individuals in public accounting firms, academia, global and local enterprises, and professional institutes, as well as thousands of regulators, standard setters and others focused on the development of a high quality global accountancy profession.

I am very confident that the reunion of world professional accountants in Istanbul shall contribute to the development of a high quality global accountancy profession. Furthermore, with its unique historical, geographical, architectural and other cultural forms, the exceptional city of Istanbul will submit new opportunities to the attendees through the Congress.

I am looking forward to accomplishing a fruitful and successful World Congress of Accountants in Istanbul.

**Recep Tayyip ERDOĞAN**  
**Prime Minister of TURKEY**



## MESSAGE FROM THE PRESIDENT OF IFAC



Welcome to the 17<sup>th</sup> World Congress of Accountants. This Congress is an important milestone in the development of the international accountancy profession, reminding us of our profession's distinct heritage and raising our awareness of the opportunities and challenges that lie ahead. It brings together professional accountants, international regulators, standard setters, government officials, corporate leaders, and the leadership of the international accountancy profession to discuss how the interests of the world's citizens, investors and business can best be served.

The theme for the 2006 Congress – "Accountants: Generating Economic Growth and Stability Worldwide" – is especially relevant and reflects the mission of IFAC and the work of its 163 member organizations in 120 countries to strengthen the profession, and in so doing, to enhance economic and social stability the world over.

As the force of globalization takes full effect, the international accountancy profession, more than ever, needs to exert its leadership in developing and promoting adherence to high quality and consistent professional standards; in encouraging all those involved in the financial reporting process to act with the utmost integrity; in assisting developing nations in establishing transparent and accountable financial systems; and in providing the resources and support to assist professional accountants in business and those in small and medium enterprises and practices in carrying out their responsibilities.

The plenary session and workshop speakers will address these challenges and explore how professional accountants – whether in public practice, education, government service or business and industry – can support institutional strength and organizational performance throughout the world.

IFAC would like to thank the many speakers who have joined us for this important worldwide event to share their knowledge and experience with us. We are also grateful to the Union of Chambers of Certified Public Accountants of Turkey and the Expert Accountants' Association of Turkey for organizing this high quality program.

We are proud of this Congress. It serves as a reminder to the world that the international accountancy profession is dedicated to protecting the public interest, devoted to the development of strong international economies, and committed, in all that we do, to the values of integrity, transparency and expertise.

**Graham WARD CBE**

**President (2004-2006)**

**IFAC-International Federation of Accountants**



## **MESSAGE FROM THE PRESIDENT OF TÜRMOB**



On behalf of the Union of Chambers of Certified Public Accountants of Turkey, I am delighted to welcome you to the 17<sup>th</sup> World Congress of Accountants. The Union of Chambers of Certified Public Accountants of Turkey (TÜRMOB) is honored to be your host for this unique international event which brings together professional accountants, international regulators, standard setters, government officials, corporate leaders, international and the regional leaders of the accountancy profession to discuss how to raise the public interests and best serve to the investors and business.

The 17<sup>th</sup> World Congress of Accountants focuses on the theme that, "Accountants: Generating Economic Growth and Stability Worldwide" reflects the need to strengthen the profession and to enhance worldwide economic and social stability.

Plenary sessions and workshops will be chaired and delivered by highly experienced professionals and will address the challenges and explore how professional accountants in public practice, education, government service or business and industry can support worldwide institutional strength and organizational performance. Hereby TÜRMOB would like to thank all speakers who have joined us for this important worldwide event to share their knowledge and experience with us.

Since the last World Congress of Accountants held four years ago, there have been many challenges and changes affecting the world. Each world congress provides a key opportunity for all parties of the accountancy world to discuss the latest issues, update themselves and exchange their experiences which are invaluable for economic growth and a stable world.

We extend a sincere welcome to all of you to come and enjoy Istanbul the world's unique city in November 2006.

**Mehmet TİMUR**

**President**

**TÜRMOB-The Union of Chambers of Certified Public Accountants of Turkey**





## **MESSAGE FROM THE PRESIDENT OF EAAT**



The Expert Accountants' Association of Turkey, EAAT is very pleased to be one of the hosts for the 17<sup>th</sup> World Congress of Accountants in November 2006 in Istanbul.

On behalf of EAAT, it is indeed a great pleasure for me to invite you to attend this unique event.

EAAT is proud of having been one of the founders of the International Federation of Accountants, IFAC. It has been a leader of Turkish Accountancy. Its main mission has been to support a high quality accounting profession both in local and in international context.

The Congress has been the Olympics of Accountants throughout the world and known as the foremost international event for the accountancy profession, attracting the leadership of the profession, including individuals in public accounting firms, academia, global and local enterprises, and professional institutes, as well as thousands of accountants, regulators, standard setters and others focused on the development of a high quality global accountancy profession.

Istanbul is one of the world's most magical and enchanting cities. The two continents of Europe and Asia meet and embrace here across the Bosphorus Strait, carrying with them unique flavors of the Orient and the Occident. Since the dawn of time, Istanbul has been a meeting place of people from different religions and cultures; people who came together and learned to live in peace and harmony.

I believe that the WCOA 2006 Congress will be beneficial to all related parties and stakeholders. The success of the congress will be ensured with your kind attendance.

**Dr. Masum TÜRKER**

**President**

**EAAT- Expert Accountants' Association of Turkey**



## **MESSAGE FROM THE CHAIRMAN OF THE CONGRESS**



The World Congress of Accountants, known as the Olympics of Accountants throughout the world, held once every four years over the past century, is the foremost international event for the accountancy profession, attracting the leadership of the profession, including individuals in public accounting firms, academia, global and local enterprises, and professional institutes, as well as thousands of accountants, regulators, standard setters and others focused on the development of a high quality global accountancy profession. On behalf of the World Congress Organizing Committee, I would like to invite all of you to attend this very important event.

The World Congress will be held in Istanbul, Turkey on November 13-16, 2006. The Congress is being hosted by the two professional bodies of accountants in Turkey, the Union of the Certified Public Accountants of Turkey (TÜRMOB) and the Expert Accountants' Association of Turkey (EAAT), and the International Federation of Accountants (IFAC).

Our main goal is to provide a forum for discussing some of the most pressing challenges and opportunities facing our profession today and to explore how, in a global context, the professional accountant can most effectively serve the public interest.

Istanbul is an appropriate location for the Congress because of its unique place in history, its commitment to economic growth and stability, and its geographic location at the nexus of Europe, Asia and the Middle East.

Not only the Congress itself, but also many sightseeing and study tours for the delegates, guests and their companions will be arranged both in Istanbul and the rest of Turkey.

It is indeed a great pleasure for me to invite all of you to this unique city, to attend the 17<sup>th</sup> World Congress of Accountants in November 2006.

**Prof. Dr. Recep PEKDEMİR**  
**Chairman of the Congress and the Organizing Committee**



## ORGANIZERS



### International Federation of Accountants

IFAC is the global organization for the accountancy profession. It works with its 163 member organizations in 120 countries to protect the public interest by encouraging high quality practices by the world's accountants. IFAC members represent 2.5 million accountants employed in public practice, industry and commerce, government, and academia. Its provide for the representation of its diverse constituencies and interaction with external groups that rely on or influence the work of accountants.

To serve the public interest, IFAC will continue to strengthen the worldwide accountancy profession and contribute to the development of strong international economies by establishing and promoting adherence to high-quality professional standards, furthering the international convergence of such standards and speaking out on public interest issues where the profession's expertise is most relevant.

#### IFAC

545 Fifth Avenue, 14th Floor New York, NY 10017 Telephone: +1 (212) 286-9344 Fax: +1 (212) 286-9570 [www.ifac.org](http://www.ifac.org)



### T Ü R M O B

UNION OF CHAMBERS OF CERTIFIED  
PUBLIC ACCOUNTANTS OF TURKEY

TÜRMOB, The Union of CPAs in Turkey is founded by Law No. 3568 as an official association of the profession through the participation of all the Chambers of independent accountants, certified public accountants and sworn-in public accountants. The Union is the unique authority that could award professional licenses. The qualifications that are required to be a member of profession are specified by the Law and only those who have been awarded a license by TÜRMOB could render professional services.

TÜRMOB has 72 Chambers of CPAs and 8 Chambers of Sworn-in CPAs. All the members of the Board of Directors, Disciplinary and Auditing Boards of the Union are selected directly by the members of profession who comprise the General Board, each of whom represent and act on behalf of 25 members of the profession. It is compulsory to register with the Chamber where the member performs his/her work but the Union is the unique authority that is empowered to award professional licenses.

#### TÜRMOB

Gençlik Cad. No:107 Anıttepe/ANKARA Telephone: +90 (312) 232 50 60 Fax: +90 (312) 232 50 73 [www.turmob.org.tr](http://www.turmob.org.tr)



### E A A T

EXPERT ACCOUNTANTS'  
ASSOCIATION OF TURKEY

The establishment of the Expert Accountants' Association of Turkey (EAAT) in 1942 has constituted a major milestone in the development of the accounting and auditing profession in Turkey.

It has contributed notably to the recognition of the profession by extending serious attempts for the enhancement of the qualifications of the members of profession. Although it has not had a legal binding, the Association has first initiated an examination system of the members' qualification for the profession. Since 1973, the EAAT awarded "Certified of Accounting Expert" to its qualified members. Between 1973 and 1989, its certified members were accepted as authorized experts for the financial statements auditing by the financial markets. In 1989, the Turkish Accountancy law enacted. Since then, the EAAT has been continuing to contribute for the high quality accounting profession in Turkey. Since 1990, only high quality accounting experts can be eligible to be members of the EAAT.

#### EAAT

Hüsrev Gerede Cad. Yusuf Bey Apt. No:21/2 Teşvikiye - İSTANBUL  
Telephone: +90 (212) 236 10 71 Fax: +90 (212) 236 17 15 [www.tmad.org.tr](http://www.tmad.org.tr)



## **ORGANIZING COMMITTEE**

Prof Dr. Recep PEKDEMİR  
*Istanbul University*

Congress Chairman

Nail SANLI  
*Secretary General – TÜRMOB*

Congress Secretary General

Mehmet TİMUR  
*Chairman – TÜRMOB*

Member

Rıfat NALBANTOĞLU  
*Board Member – TÜRMOB*

Member

Yakup SELVİ  
*Board Member - EAAT*

Member

Erdoğan BÜYÜKMENEKŞE  
*Board Member – EAAT*

Member

Ian BALL  
*Chief Executive – IFAC*

Member

James SYLPH  
*Technical Director –IFAC*

Member

## **EXECUTIVE COMMITTEE**

Prof Dr. Recep PEKDEMİR  
*Istanbul University*

Congress Chairman

Nail SANLI  
*Secretary General – TÜRMOB*

Congress Secretary General

Ian BALL  
*Chief Executive – IFAC*

Member

Talha ÇAMAŞ  
*President - Visitur Travel & Tourism Inc.*

Congress Manager

## **CONGRESS BUREAU**



**Visitur Travel & Tourism Inc.**

Şehit Muhtar Cad. Özerk İs Hanı No: 17/ 2-3

34437 Taksim – İstanbul, TURKEY

Phone: +90 212 254 32 30 Fax: +90 212 254 27 83

Email: congress@visitur.com.tr Web page: www.visitur.com.tr

**WCOA 2006 İstanbul**

Email: info@wcoa2006istanbul.org.tr

Web page: www.wcoa2006istanbul.org.tr





## **GENERAL INFORMATION ON THE CONGRESS**

### **Congress Dates**

17<sup>th</sup> World Congress of Accountants will be held between 13-16 November 2006.

### **Congress Theme**

Accountants: Generating Economic Growth and Stability Worldwide.

### **Congress Venue**

The 17<sup>th</sup> World Congress of Accountants will be held at the Istanbul Convention and Exhibition Centre (ICEC) and the Rumeli Fair and Exhibition Hall, an ideally located venue in İstanbul at the heart of the city's business, cultural and commercial districts and in walking distance from all major hotels.

The Plenary Sessions will be held at the upper floor of the Rumeli Hall where the workshops will be held at the meeting rooms of both ICEC and Rumeli Hall.

### **Congress Language**

Simultaneous translation in Turkish, English, French, German and Spanish will be available at the Opening and Closing Ceremonies and all plenary sessions. Additional languages will be included in the simultaneous translation, providing that there are a minimum of 200 attendees participating and speaking this language.

All workshops will be presented in English only.

Member organizations which might wish to have simultaneous translation in their own language; please contact the Congress Bureau.

### **Continuing Professional Development (CPD) Hours**

16 CPD hours will be offered to participants upon attendance of all sessions of the Congress.

### **Registration & Credential Claiming**

Registration & Information Desks will be located at the entrance foyer of the Congress Venue (ICEC). Those who finalize their registration procedures and receive the congress credentials including the official congress badge will be allowed to enter the venue and exhibition.

Information on Registration Fees, Payment and Cancellation Terms may be found in this brochure at the related section.



## **Official Carrier of the Congress**

Turkish Airlines is the official carrier of the 17<sup>th</sup> World Congress of Accountants. Providing a confirmation from the Congress Bureau and applying to the Turkish Airlines Offices, indicating the Special Price Code (BB081), participants will be able to obtain reduced fare for the Turkish Airlines direct flights to and from Istanbul. Reduction is only valid on Turkish Airlines Flights.

Concessions will be offered as follows:

10% reduction on special fares.

Fares will be valid for the period of 10 days prior and after the Congress Dates.

Turkish Airlines, the national flag carrier of Turkey has daily direct flights from the major cities of the world. Apart from Turkish Airlines – the national flag carrier – 50 other airlines have daily flights to Istanbul from 70 international cities. For further information please see [www.thy.com.tr](http://www.thy.com.tr) or contact Turkish Airlines offices.

## **Welcoming Services at the Airport**

There will be a special Welcoming Desk provided by the Congress which will be set up at the Istanbul Atatürk Airport after the Customs Area.

## **Transportation from the Airport to the City**

The Atatürk Airport is approximately 30 kilometers away from the Congress Venue.

No transfer service between the airport – hotels or vice versa is included in the Congress Registration Fee.

Taxis with meters are available from the airport and will cost approximately USD 30.- one way to the Congress Venue.

The other possibility is to reserve your transfer through the Organizing Bureau for transfers with private vehicles and assistance. Advanced application is required. Please fill in the appropriate part in the registration form.





## **Transportation to and from the Congress Venue (ICEC)**

Most of the Congress Hotels selected are within the walking distance from the Congress Venue. There will be no shuttle service between the Congress Venue and Congress Hotels.

Transportation for the Social Events will be provided from the Congress Venue. All the departures for city tours will be from the Congress Venue as well.

## **Visa Requirements**

Turkey requires an official entry visa from citizens of several countries.

The most up-dated visa information can be received from the Internet site: [www.mfa.gov.tr](http://www.mfa.gov.tr) Consular Information link.

However it is recommended to consult the nearest Turkish Mission to find out if a visa is required for your entry to Turkey. The minimum validity of the passport should be six months.

## **Letters of Invitation**

The Local Organizing Committee may send Letters of Invitation to those who require for visas or other necessary procedures. However this letter aims to assist participants for their attendance to the congress and does not imply any commitment for the organizers to provide any financial support. Invitation Letters will only be prepared for those who have registered and completed their payments.

## **Show Cases**

Diamond and Gold Sponsors will have the right to have a Sponsor's Showcase ( other than their exhibition stands) at an area designed by the Organizing Committee, to present their services/products and get in contact with the participants.

## **Official Congress Web Site**

Visit the web site of the congress, [www.wcoa2006istanbul.org.tr](http://www.wcoa2006istanbul.org.tr) for continuously update information and on-line registration.



## PROGRAM AT A GLANCE

	12 November'06 (Sunday)	13 November'06 (Monday)	14 November'06 (Tuesday)	15 November'06 (Wednesday)	16 November'06 (Thursday)
09:00 - 10:30	All Day Registration	Registration	P1 - Plenary Session	P2 - Plenary Session	Workshops 3.1.1-3.1.7
10:30 - 11:00			Coffee Break	Coffee Break	Coffee Break
11:00 - 12:30			Workshops 1.1.1-1.1.7	Workshops 2.1.1-2.1.6	P3 - Plenary Session
12:30 - 14:00			Lunch	Turkish Forums & Free for Leisure	Closing Ceremony (12:30 - 13:30)
14:00 - 15:30			Workshops 1.2.1-1.2.7		Departures
15:30 - 16:00			Coffee Break		
16:00 - 17:30		Opening Ceremony	Workshops 1.3.1-1.3.7		
18:00 - 20:00		Cultural Performance & Welcome Reception			
20:00 - 24:00				Gala Dinner	





## **OPENING CEREMONY**

**13 November 2006, Monday, 16:00 -17:30**

### **HONORARY SPEAKERS**



Ahmet Necdet SEZER  
President of TURKEY



Recep Tayyip ERDOĞAN  
Prime Minister of TURKEY

### **SPEAKERS**



Graham WARD CBE  
President of IFAC (2004-2006)



Mehmet TİMUR  
President of TÜMOB



Recep PEKDEMİR  
Chairman of the Congress and the Organizing Committee



Masum TÜRKER  
President of EAAT



## **TECHNICAL PROGRAM**

### **PLENARY SESSION 1**

14 November 2006, Tuesday

09:00 – 10:30

*Simultaneous translation in Turkish, English, French, German and Spanish*

### **Generating Economic Growth and Stability through the Accounting Profession in Developing Nations**

The accounting profession is a key contributor to economic growth and stability. The panelists will provide observations on how Governments and a well-developed accounting profession can work together to enhance national economic growth.

### **SPEAKERS**



#### **CHAIR**

**FERMÍN DEL VALLE**

Incoming President of IFAC  
(2006-2008)  
ARGENTINA



**K. RAHMAN KHAN**  
Deputy Chair, Upper House  
of Parliament  
INDIA



**ABDÜLLATİF ŞENER**  
Deputy Prime Minister  
TURKEY



**TREVOR MANUAL**  
Minister of Finance  
SOUTH AFRICA



**WANG JUN**  
Assistant Minister of the  
Ministry of Finance  
CHINA





### **WORKSHOP 1.1.1**

**14 November 2006, Tuesday**

**11.00 – 12.30**

*English only*

## **Oversight of the Accounting Profession – Perspectives**

Oversight of the accounting profession has been implemented in a variety of ways over the last four years. The speakers will explore some of the different models introduced and provide their thoughts on the respective success of each model.

### **SPEAKERS**



#### **CHAIR**

##### **TSUGUOKI (AKI) FUJINUMA**

Past President of IFAC  
Chairman and President, JICPA (The  
Japanese Institute of Certified Public  
Accountants)  
JAPAN



**STAVROS THOMADAKIS**  
Chairman, PIOB (Public  
Interest Oversight Board)  
GREECE



**MERRANN H. KELSALL**  
Chairman, AUASB (Auditing  
and Assurance Standards  
Board)  
AUSTRALIA



**CHARLEY NIEMEIER**  
Member of the PCAOB  
Board (Public Company  
Accounting Oversight Board)  
UNITED STATES



**WORKSHOP 1.1.2**

14 November 2006, Tuesday

11.00 – 12.30

*English only*

**International Education Standards for Professional Accountants – The Implementation Challenge**

The International Education Standards for Professional Accountants (IES) were issued in 2003 and the past three years has involved significant activity by all IFAC member bodies and many universities reviewing and updating their education programs to comply with the various requirements prescribed in the IES, including mandatory CPD for all professional accountants. In addition, the introduction of requirements within many jurisdictions for companies to report under IFRSs and the adoption of ISAs have also brought much pressure for continual change within accounting education curriculums.

The speakers will share lessons learned, discuss opportunities for co-operation, and identify pressures for education providers.

**SPEAKERS**



**CHAIR**

**WARREN ALLEN**

Former Chairman, IFAC's  
IAESB (International Accounting  
Education Standards Board)  
Partner, Ernst & Young  
NEW ZEALAND



**HENRY SAVILLE**  
Chairman, IFAC's  
IAESB (International  
Accounting Education  
Standards Board)  
IRELAND



**GERT KARREMEN**  
Consultant Global  
Accountancy Education,  
Leiden University,  
Principle Investigator GAE  
Benchmarking, CARANA  
Cooperation, USA  
NETHERLANDS



**BELVERD E. NEEDLES**  
Immediate Past President,  
IAAER (International  
Association of Accounting  
Education & Research)  
UNITED STATES



**IGNATIUS SEHOOLE**  
Chief Executive, SAICA (The  
South African Institute of  
Chartered Accountants)  
SOUTH AFRICA





### **WORKSHOP 1.1.3**

**14 November 2006, Tuesday**

**11.00 – 12.30**

*English only*

## **Corporate Governance and the Public Interest**

Many financial failures over recent years have been attributed in part to poor corporate governance. The speakers will review leading edge corporate governance activities that represent the public interest and offer their observations on any differences that exist in corporate governance policies and procedures applicable in the private and public sectors.

### **SPEAKERS**



### **CHAIR**

#### **DOĞAN CANSIZLAR**

Chairman, Capital Market Board of Turkey & the Emerging Markets Committee of IOSCO (International Organization of Securities Commissions)  
TURKEY



**GRANT KIRKPATRICK**  
Senior Economist Corporate Affairs Division,  
OECD's (Organization for Economic Co-operation and Development) Directorate for Financial and Enterprise Affairs  
FRANCE



**J. ROBERT BRANSTON**  
Lecturer,  
Business Economics,  
University of Bath School of Management  
UNITED KINGDOM



**Dr. ERIC LI**  
Senior Partner of Messrs.  
Li Tang Chen & Co  
HONG KONG



**LEON A.M. VAN DEN NIEUWENHUIJZEN RA**  
Director of Audit Department,  
Ministry of Defense,  
Netherlands Government  
NETHERLANDS



**WORKSHOP 1.1.4**

14 November 2006, Tuesday

11.00 – 12.30

*English only*

**Enhancing Public Confidence in Financial Reporting**

Action is necessary at all points along the information chain that delivers financial reporting to the market. Corporate management and boards of directors, who have the prime responsibility for financial reporting, auditors, standard setters, regulators, and other participants in the financial reporting process, such as lawyers, investment bankers, analysts and credit rating agencies, all have important roles to play and improvements in practices to make if the credibility of financial reporting is to be further enhanced. The speakers will provide their perspectives on how the accounting profession can fulfill its varied roles in enhancing public confidence in financial reporting.

**SPEAKERS**



**CHAIR**

**SIR BRYAN NICHOLSON**

Immediate Past Chairman, Financial  
Reporting Council  
Observer, PIOB (Public Interest  
Oversight Board)  
UNITED KINGDOM



**ROGER DASSEN**  
Chairman, Deloitte Touche  
Tohmatsu, Netherlands  
NETHERLANDS



**ROBERT L BUNTING**  
Partner, Moss Adams LLP  
UNITED STATES



**SIR DAVID TWEEDIE**  
Chairman, IASB (International  
Accounting Standards Board)  
UNITED KINGDOM





## WORKSHOP 1.1.5

14 November 2006, Tuesday

11.00 – 12.30

*English only*

### The Challenges Faced by Emerging and Developing Nations

Emerging and Developing Nations face huge challenges in developing the appropriate infrastructures to keep pace with the changes impacting business in the global economy. The speakers will offer their opinions on issues such as capacity building, mentoring through development partners, the effects of globalization and the roles and responsibilities of national governments and the international community.

## SPEAKERS



### CHAIR

**WISEMEN NKUHLU**

Chairman, NEPAD(The New Partnership for Africa's Development)  
Steering Committee  
SOUTH AFRICA



**N'DUNGU GATHINJI**  
Chief Executive  
Officer,ECSAFA (Eastern,  
Central and Southern African  
Federation of Accountants)  
KENYA



**TATIANA KRYLOVA**  
Head, Investment and  
Enterprise Competitiveness  
Branch, Technology and  
Enterprise Development,  
UNCTAD  
RUSSIA



**EMILIO FERRE**  
Chairman, IOSCO Emerging  
Market Committee's Working  
Group 1 on Disclosure &  
Accounting  
ARGENTINA



**YUGUI CHEN**  
Secretary General,  
CICPA(Chinese Institute of  
Certified Public Accountants)  
CHINA



**WORKSHOP 1.1.6**

**14 November 2006, Tuesday**

**11.00 – 12.30**

*English only*

**Corporate Social Responsibility**

Corporate social responsibility is fast becoming an important issue for both civil society and corporate leaders. The free market spirit that predominates today's global economy has, on the one hand, eroded the ability of governments to regulate business activities, and, on the other hand, increased corporate power and influence. The corporate social responsibility movement recognizes that corporations have a clear stake in ensuring people are treated properly, receive fair and equitable wages, and operate under safe working conditions.

Traditionally in the United States, CSR has been defined much more in terms of a philanthropic model. Companies make profits, unhindered except by fulfilling their duty to pay taxes. Then they donate a certain share of the profits to charitable causes. It is seen as tainting the act for the company to receive any benefit from the giving.

The model in other parts of the world is much more focused on operating the core business in a socially responsible way, complemented by investment in communities for solid business case reasons. The panelist will share their perspectives on developments in this arena and likely future directions of CSR.

**SPEAKERS**



**CHAIR**

**CHARLES B. TILLEY**

Chief Executive, CIMA (The Chartered  
Institute of Management Accountants)  
UNITED KINGDOM



**NANCY KAMP-ROELANDS**  
Senior Manager,  
Ernst & Young Environment  
& Sustainability Services  
NETHERLANDS



**SIMON ZADEK**  
Founder and Director,  
AccountAbility  
UNITED KINGDOM



**CAROL ADAMS**  
Professor in Accounting,  
Faculty Law and  
Management,  
La Trobe University  
AUSTRALIA





### **WORKSHOP 1.1.7**

**14 November 2006, Tuesday**

**11.00 – 12.30**

*English only*

## **Progress in the Adoption of International Standards**

As the forces of globalization prompt more and more countries to open their doors to foreign investment and businesses expand across borders, both the public and private sectors are increasingly recognizing the benefits of having a commonly understood financial reporting framework supported by strong globally accepted auditing standards.

The panelists will share their experiences of the progress being made in adopting international standards and provide their opinions on the challenges that lie ahead and offer solutions that need to be considered.

### **SPEAKERS**

#### **CHAIR**



**JOHN KELLAS**

Chairman, IAASB (International Auditing and Assurance Standards Board)  
UNITED KINGDOM



**ROBERT MEDNICK**  
Chairman,  
IFAC Compliance Advisory  
Panel  
UNITED STATES



**JOHN HEGARTY**  
Manager, Financial  
Management, Europe and  
Central Asia Region,  
WORLD BANK  
UNITED STATES



**ZHANG WEI GUO**  
Chief Accountant  
Director General, Department  
of International Affairs,  
China Securities Regulatory  
Commission  
CHINA



**ABBAS ALI MIRZA**  
Partner, Deloitte Touche  
(M.E.)  
Chairman, 21<sup>st</sup> Session of  
ISAR/UNCTAD  
UAE-DUBAI



**WORKSHOP 1.2.1**

14 November 2006, Tuesday

14.00 – 15.30

*English only*

**Digital Reporting in eGovernment through XBRL**

The public sector consumes, aggregates, and exchanges large volumes of business information from the private sector. XBRL is being used by governments and regulators to reduce the administrative burden for both businesses and regulators while improving all users' ability to retrieve and reuse the business information more effectively. XBRL provides:

- The ability for more efficient validation of reported information
- Easier changes in reporting requirements
- More efficient analysis
- Support for regulatory need for more frequent and detailed reporting

The panelists will address the unique requirements and challenges for XBRL digital reporting in the public sector.

**CHAIR**



**M. METE ÖNAL**

President & CEO,  
MIKRO Software House, Ltd.  
TURKEY

**SPEAKERS**



**JOSE MARIA ROLDAN**  
Director General Regulation,  
Banco de Espana  
SPAIN



**JERRY RUSSOMANO**  
Deputy Chief Information  
Officer, FDIC (Federal Deposit  
Insurance Corporation)  
UNITED STATES



**THOMAS KRANTZ**  
Secretary General, World  
Federation of Exchanges  
FRANCE



**YOSHIAKI WADA**  
Director, Head of Financial  
Data Center Section,  
Bank of Japan  
JAPAN





## WORKSHOP 1.2.2

14 November 2006, Tuesday

14.00 – 15.30

*English only*

### IFRS 2005 – Can We See the Benefits?

In 2005 the adoption of International Financial Reporting Standards became effective in many countries around the world.

What has been the effect? How smoothly did the transition go?

The panelists will offer their perspectives on the process of change, the learning curve for prepare, users and auditors and the impact on cost of capital.



#### CHAIR



THOMAS E JONES

Vice Chairman, IASB(International Accounting Standards Board)  
UNITED KINGDOM



AZIZ DIEYE  
Senior Partner,  
Cabinet Aziz Dieye  
SENEGAL



MICHAEL BIRCH  
Partner,  
PricewaterhouseCoopers  
Technical Leader of Central  
and Eastern Europe, CIS  
HUNGARY



BÜLENT ÜSTÜNEL  
Chairman, Turkish Accounting  
Standards Board  
TURKEY



LEE WHITE  
Chief Accountant, ASIC  
(Australian Securities and  
Investment Commission)  
AUSTRALIA



**WORKSHOP 1.2.3**

14 November 2006, Tuesday

14.00 – 15.30

*English only*

**The Business Reporting Model of the Future**

While the current reporting model serves as an effective foundation for the dissemination of financial information, enhancement is necessary to meet modern information needs. The one size fits all concept of financial reporting is long out of date, and the requirement for more timely, relevant, and transparent data can easily be identified. Rising marketplace demands to improve the delivery and content of business-related information call for enhanced reporting, so that issues can be highlighted and acted upon before they are reported in historical financials.

The panelists will share their views on a variety of different models that are being considered.

**SPEAKERS**



**CHAIR**

**PAUL SHARMAN**

CEO and President, IMA (Institute of Management Accountants)  
Institute of Management Accountants  
UNITED STATES



**CHARLES B. TILLEY**  
Chief Executive, CIMA  
(The Chartered Institute of Management Accountants)  
UNITED KINGDOM



**MIKE STARR**  
Partner, Grant Thornton  
Chairman, the Special  
Committee on Enhanced  
Business Reporting of the  
American Institute of Certified  
Public Accountants  
UNITED STATES



**ROBERT HODGKINSON**  
Executive Director,  
ICAEW (The Institute of  
Chartered Accountants in  
England and Wales)  
UNITED KINGDOM



**ROB McLEAN**  
MatrixLinks  
CANADA





## **WORKSHOP 1.2.4**

**14 November 2006, Tuesday**

**14.00 – 15.30**

*English only*

### **Corporate Governance and the Financial Markets**

Effective corporate governance is an essential element in the financial reporting chain that contributes to the integrity and stability of financial markets.

The panelists will share their perspectives on recent changes in corporate governance expectations and suggest what additional changes might be seen in the immediate future.

#### **SPEAKERS**

#### **CHAIR**



**OSMAN BİRSEN**

President, Istanbul Stock Exchange  
TURKEY



**ARNOLD SCHILDER**  
Executive Director,  
De Nederlandsche Bank;  
Member, PIOB (Public  
Interest Oversight Board)  
NETHERLANDS



**GERALD A. EDWARDS, Jr.**  
Senior Advisor on Accounting  
and Auditing Policy  
Financial Stability Forum,  
Bank for International  
Settlements  
UNITED STATES



**NAOHIKO MATSUO**  
General Counsel & Director  
for Investment Services Law  
Director, International  
Financial Markets FSA  
(Financial Services Agency)  
Government of Japan  
JAPAN



**WORKSHOP 1.2.5**

14 November 2006, Tuesday

14.00 – 15.30

*English only*

**Government Financial Reporting – A Status Report**

The International Public Sector Accounting Standards Board develops financial reporting standards for public sector entities on both an accrual and a cash basis. In 2004 IPSASB completed a core set of accruals basis International Public Sector Accounting Standards (IPSASs) based on International Financial Reporting Standards (IFRSs). In 2004 the IPSASB also issued a comprehensive Cash Basis IPSAS, for public sector entities preparing financial reports under the cash basis of accounting.

**SPEAKERS**



**CHAIR**

**IAN BALL**

Chief Executive, IFAC(International  
Federation of Accountants)  
UNITED STATES



**SIMON BRADBURY**  
Division Manager, Loan  
Department, World Bank  
UNITED STATES



**RICK COTTREL**  
Chairman,  
Public Sector Accounting  
Standards Board  
SOUTH AFRICA



**KATARINA KASZASOVA**  
Director General of the State  
Reporting Section  
The Slovak Ministry of  
Finance  
SLOVAKIA





### **WORKSHOP 1.2.6**

**14 November 2006, Tuesday**

**14.00 – 15.30**

*English only*

## **International Trade and Globalization – Trade in Services**

International trade in accounting services is becoming more and more important as the profession itself becomes more global. The WTO is the international body charged with forming rules around trade in accounting services that will be followed by all WTO members. Understanding the WTO and how it forms these rules is therefore important for all professional accountants who may wish to practice or provide services outside their home country.

The panelists will share their views and provide insights on the opportunities and challenges to the accounting profession arising from the WTO negotiations and current trends in international trade in accounting services.



**PETER MORRISON**  
Senior Counselor, Trade in  
Services Division,  
World Trade Organization  
CANADA



**CHARLES HEETER**  
Partner, Deloitte Touche  
Tohmatsu  
Vice Chairman, US IQAB  
(International Qualification  
Appraisal Board)  
UNITED STATES



**ADEM ŞAHİN**  
Undersecretary,  
Minister of Commerce and  
Industry  
TURKEY



**Dr. ASHOK HALDIA**  
Secretary, The Institute of  
Chartered Accountants of  
India  
INDIA



### **CHAIR**

#### **IGNATIUS SEHOOLE**

Chief Executive of SAICA (The South  
African Institute of Chartered  
Accountants)  
SOUTH AFRICA



**WORKSHOP 1.2.7**

14 November 2006, Tuesday

14.00 – 15.30

*English only*

**European Forum I: Financial Market Stability and Economic Growth in Europe**

Financial market stability is critical factor to all financial markets and the accounting profession is a key contributor to economic growth and stability throughout Europe as well as in the world. The panelists will offer their opinions on how the accounting profession can enhance its performance in the financial reporting chain to support financial stability and economic growth in Europe.

**SPEAKERS**



**CHAIR**

**MEHMET ŞÜKRÜ TEKBAS**

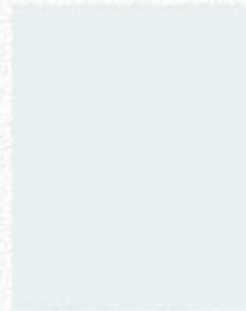
Former Chairman, Capital Market  
Board  
TURKEY



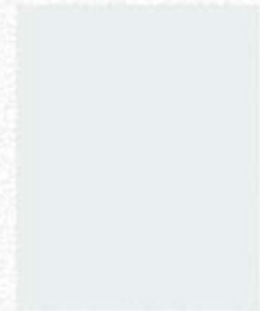
**TEVFIK BILGIN**  
President,  
Banking Regulation and  
Supervision Agency  
TURKEY



**ERIC ANSTEE**  
Chief Executive,  
ICAEW (The Institute of  
Chartered Accountants in  
England & Wales)  
UNITED KINGDOM



**MAURO RANALLI**  
Partner, Studio Garbolino  
Milanese Ranalli  
ITALY



**DAVID L. BARTLETT**  
Strategic Consultant, RSM  
International  
UNITED STATES





### **WORKSHOP 1.3.1**

**14 November 2006, Tuesday**

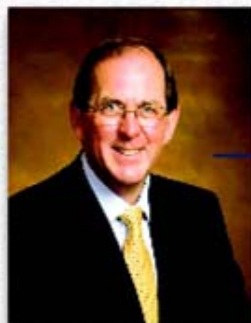
**16.00 – 17.30**

*English only*

## **The Competencies and Skills for the Auditor of the Future**

Changes in the regulatory environment, harmonization of financial reporting and auditing standards, increased expectations on audit quality, and the broadening range of assurance services provided by external auditors are resulting in changing demands on the work of the external auditor, and expectations about their roles within business. Users of audit and assurance services, regulators, accounting educators, practitioners and professional bodies are identifying concerns regarding the most important capabilities and competencies that are required for external auditors to function effectively in the current and future changing environment. How can academic curricula keep pace with the changing demands for the audit profession? How can professional accounting programs and examination and audit training programs best equip the auditor of the future with the tool kit of knowledge, skills and values to meet expectations?

The panelists will offer ideas on how standards, curricula, training and development programs, the firms' structures and continuing professional development approaches may be revised to meet the new and future expectations.



### **CHAIR**

#### **HENRY SAVILLE**

Chairman, IFAC's IAESB (International Accountants Education Standards Board)  
IRELAND



**CHARLES CALHOUN**  
Professor,  
University of Florida  
UNITED STATES



**MARK ALLISON**  
Director of Education,  
ICAS (Institute of Chartered Accountants of Scotland)  
SCOTLAND



**NATALIYA VOVCHUK**  
Manager, ACCA (Association of Chartered Certified Accountants)  
UKRAINE



**HANS VERKRUIJSSE**  
Partner, Ernst & Young  
NETHERLANDS



**WORKSHOP 1.3.2**

14 November 2006, Tuesday

16.00 – 17.30

*English only*

**Practical Support for SMPs**

A significant business challenge faced by all Small and Medium- practices is the development of a networking of professional connections that can be used to support their clients who demand services in multi locations. The panel will share their experiences of successful service initiatives provided through networks and some of the challenges to be overcome in finding network partners, and also guidance material and other services.

**CHAIR**



**YÜKSEL KOÇ YALKIN**

Immediate Past President,  
Turkish Accounting Standards Board  
TURKEY

**SPEAKERS**



**ALEX HILMAN**  
Past President, ICPAI  
(Institute of Certified Public  
Accountants in Israel)  
ISRAEL



**KAMLESH SHIVJI VIKAMSEY**  
Partner,  
Khimji Kunverji & Co.  
INDIA



**HAROLD MONK**  
Managing Partner,  
Davis, Monk & Company  
UNITED STATES



**ROBIN JARVIS**  
Head of Small Business,  
ACCA(Association of  
Chartered Certified  
Accountants)  
UNITED KINGDOM



### WORKSHOP 1.3.3

14 November 2006, Tuesday

16.00 – 17.30

*English only*

## XBRL – The Revolution in Digital Reporting and Its Benefits for Professional Accountants in Business

XBRL is no less than a fundamental transformation in business and financial reporting practices. For accountants who serve in financial management roles, XBRL will streamline the preparation of business and financial reports for internal and external decision-making. XBRL will significantly improve the ability of professional accountants in business to more precisely direct and publish financial information to investors, regulators, analysts, lenders and other key stakeholders. While XBRL has been used mostly for filings outside a company, there are also important uses for this technology internally. Moreover, the accounting profession is proactively fulfilling its primary mission to protect the public interest as XBRL will improve investor access to the capital markets and increase analyst coverage.

This session will address the how and why of XBRL digital reporting for managers and prepares as well as its unique benefits and challenges.

### CHAIR



**KURT RAMIN**

Chair, XBRL International Steering  
Committee  
UNITED KINGDOM

### SPEAKERS



**TAYLOR HAWES**  
Controller,  
Global Platforms &  
Operations  
Microsoft  
UNITED STATES



**MIKE WILLIS**  
Partner,  
PricewaterhouseCoopers  
Founding Chairman, XBRL  
International  
UNITED STATES



**OTMAR F. WINZIG**  
Vice President,  
Investor Relations &  
Compliance  
Software AG  
GERMANY



**EIICHI "ED" WATANABE**  
Technology Advisor,  
Tokyo Shoko Research, Ltd.  
JAPAN



## WORKSHOP 1.3.5

14 November 2006, Tuesday

16.00 – 17.30

English only

### Implementing International Standards – The Challenges and Solutions

As the world looks to implement international sets of ethical, accounting and auditing standards, those adopting them are faced with unique challenges. The panelists will share experiences of the challenges and solutions from their perspectives as preparers and standard setters.

#### SPEAKERS



#### CHAIR

##### PETER WONG

Chairman, WCOA 2002  
Consultant, Deloitte Touche Tohmatsu  
HONG KONG



GERARD TREMOLIERE  
Partner, Deloitte Touche  
Tohmatsu  
Chairman, French Auditing  
Standards Board  
Vice Chairman, Compagnie  
Nationale des Commissaires  
aux Comptes  
FRANCE



SANDY CHANT  
Senior Financial Accountant,  
AIFRS (Audit International  
Financial Reporting  
Standards)  
Implementation Project  
Functional Lead, Alcoa World  
Alumina Australia  
AUSTRALIA



MANUEL SANCHEZ Y  
MADRID  
Past Chairman,  
Mexican Institute of Public  
Accountants  
MEXICO



DR. NORDIN MOHD ZAIN  
Executive Director,  
MASB (Malaysian Accounting  
Standards Board)  
MALAYSIA



**WORKSHOP 1.3.6**

14 November 2006, Tuesday

16.00 – 17.30

*English only*

**Ethics and Auditor Independence – The Changing Expectations**

Regulators and standard setters have strengthened Codes of Ethics over the last few years to respond to demands for clearer definitions of what should be considered independence standards for auditors.

Panelists will share their opinions on the advantages and disadvantages of framework styled codes and discuss whether further changes to Codes might be forthcoming in the light of current expectations.

**SPEAKERS**



**CHAIR**

**DAVID DEVLIN**

President of FEE (The Fédération des Experts Comptables Européens)  
IRELAND



Dr. HARALD RING  
Partner, Treuhand und  
Revisions  
GERMANY



RICHARD FLECK  
Chairman, APB(Auditing  
Practices Board)  
UNITED KINGDOM



RICHARD GEORGE  
Chairman, IFAC's IESBA  
(International Ethics  
Standards Board for  
Accountants)  
IRELAND



CHUCK HORSTMAN  
Managing Partner,  
Global Independence for  
Deloitte Touche Tohmatsu  
UNITED STATES





### **WORKSHOP 1.3.7**

**14 November 2006, Tuesday**

**16.00 – 17.30**

*English only*

## **European Forum II: TAXATION in Europe**

We should look at EU tax reform initiatives being taken forward by the Commission. The current areas being progressed are called Home State Taxation (HST) and Consolidated Tax Base.

On a more global level transfer pricing is an important area of ongoing interest where the EU is in the process of endorsing the arbitration convention and the OECD has its life's work considering new options to avoid double taxation or non-single taxation.

### **SPEAKERS**

#### **CHAIR**



**HENRI OLIVIER**

Secretary General, FEE(The European Federation of Accountants)  
BELGIUM



**PETR KRIZ**  
Partner,  
PricewaterhouseCoopers  
Past President, Czech  
Chamber of Auditors  
CZECH REPUBLIC



**STEFANO MARCHESE**  
Chairman, FEE- Direct Tax  
Working Party  
ITALY



**MATTHIAS MORS**  
Principal Adviser,  
DG TAXUD,  
European Commission  
BELGIUM



**NORBERT HERZIG**  
Director, Department of  
Business Administration and  
Taxation,  
University of Cologne  
GERMANY



**PLENARY SESSION 2**

15 November 2006, Wednesday

09:00 – 10:30

*Simultaneous translation in Turkish, English, French, German and Spanish*

**Capital Market Stability Worldwide and the Accounting Profession**

Capital market stability is critical to the global financial markets. The panelists will offer their opinions on how the accounting profession can enhance its performance in the financial reporting chain to support the growth in capital markets.

**SPEAKERS**



**CHAIR**

**RENE RICOL**

Past President of IFAC  
FRANCE



**ALI BABACAN**  
Minister of State  
TURKEY



**TAIZO NISHIMURO**  
President and CEO, Tokyo  
Stock Exchange  
JAPAN



**SAMUEL DIPIAZZA, JR**  
Global Chief Executive  
Officer,  
PricewaterhouseCoopers  
UNITED STATES





## **WORKSHOP 2.1.1**

**15 November 2006, Wednesday**

**11.00 – 12.30**

*English only*

### **Assurance for Digital Reporting**

Regulators and the public are expecting that digital information have the same assurance and integrity as today's paper report. If assurance is not provided, it could hinder the adoption of digital reporting as a tool for electronically exchanging information. If the accounting profession is not able to provide assurance, other parties could step in. Stakeholders like regulators are demanding auditors to provide assurance on electronic filings of financial statements. Governments are asking the profession to deal with audit and assurance issues related to electronic filings and provide the assurance needed by users.

Additionally, a standardized data format like XBRL, can facilitate a more efficient and effective audit by providing a consistent method of capturing and interrogating business information. This not only enhances audit delivery but also creates new service opportunities.

This session will speak to current practices for providing assurance on XBRL digital business reports and how XBRL can be used to improve audit efficiency.

### **SPEAKERS**



#### **CHAIR**

##### **BILL SWIRSKY**

Vice President, Knowledge of  
Development,  
CICA (Canadian Institute of Chartered  
Accountants)  
CANADA



**PAUL KOSTER**  
Authority for the Financial  
Markets,  
Committee of European  
Securities Regulators  
NETHERLANDS



**DENISE ESDON**  
Director, International Auditing  
and Assurance Standards,  
Ernst & Young Global Limited  
UNITED KINGDOM



**JAN PASMOOS**  
Manager,  
ICT Knowledge Center  
Royal NIVRA  
NETHERLANDS



**J. LOUIS MATHERNE**  
President, XBRL International  
Director, XBRL AICPA  
(American Institute of Certified  
Public Accountants)  
UNITED STATES



**WORKSHOP 2.1.2**

15 November 2006, Wednesday

11.00 – 12.30

*English only*

**Sustainability Development**

The Principle of Sustainable Development, as introduced in the Brundtland Report and outlined in the "Earth Summit" in Rio de Janeiro, in 1992, delivered a challenge to the business community. Since then it has become an important element in the management of business risk and opportunity and hence in the governance of many companies. Sustainability reporting, a critical component of this challenge, has evolved through a process of innovation in corporate reporting. Today, such reports typically include environmental, social and economic information. In addition independent assurance commissioned by the company provides the greatest degree of stakeholder confidence. The proven reporting expertise of the accountancy profession is invaluable to informed debate on sustainability reporting and assurance. Achieving generally accepted, high quality reporting requires an inclusive approach.

The panelists will share their views on developments in this area and the role that accountants can and should play.

**SPEAKERS**



**CHAIR**

**ERIC ANSTEE**

Chief Executive,  
ICAEW(The Institute of Chartered  
Accountants in England & Wales)  
UNITED KINGDOM



**SEAN GILBERT**  
Technical Director, Global  
Reporting Initiative  
NETHERLANDS



**LARS-OLLE LARSON**  
Principal Director,  
PricewaterhouseCoopers,  
Chairman, Sustainability  
Assurance Subgroup, FEE  
(The European Federation of  
Accountants)  
SWEDEN



**ROSEMARY A. BISSETT**  
Group CSR Manager  
AUSTRALIA



**DR. STEFAN SCHALTEGGER**  
Center for Sustainability  
Management  
University of Luebeck  
GERMANY





### **WORKSHOP 2.1.3**

15 November 2006, Wednesday

11.00 – 12.30

*English only*

## **Improving the Effectiveness of Boards of Directors**

The role of the board is a critical element in the reporting chain that to ensures effective corporate governance and credible financial reporting. The panelists will provide examples and advice on how board members can put good corporate governance into practice, even in the absence of detailed or prescriptive regulation.



### **SPEAKERS**



### **CHAIR**

**RİFAT HİSARCIKLIOĞLU**

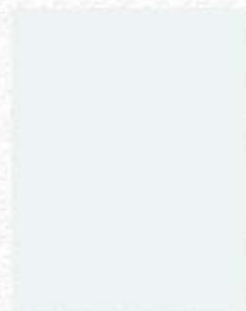
President, Union of Chambers and  
Commodity Exchanges  
TURKEY



**ANDREW CHAMBERS**  
Prof. Emeritus,  
Cass Business School  
UNITED KINGDOM



**PHILIP ARMSTRONG**  
Head of the World Bank  
Global Corporate  
Governance Forum,  
SOUTH AFRICA



**NORMAN BARKER**  
Heidrick & Struggles  
UNITED STATES



**WORKSHOP 2.1.4**

**15 November 2006, Wednesday**

**11.00 – 12.30**

*English only*

**Accounting Standards for SME's**

In some smaller or emerging economy countries, IFRSs are used as national GAAP for all or many unlisted entities. Thus, SMEs are required to follow all of the requirements of IFRSs. Not all of those SMEs have cited difficulties in applying IFRSs. However, there are many cases in which particular standards are departed from (sometimes with and sometimes without disclosure), and IFRSs are applied without rigorous enforcement or quality control. Also, SMEs often cite difficulties or excessive costs in applying IFRSs.

Some argue that identical standards ought to be applicable to all financial statements that purport to give a fair presentation. Others advocate simplified or different standards for small or non-public entities, reasoning that some IFRSs are unnecessarily demanding for non-public entities, and some of the resulting information is not relevant for or used by the users of financial statements of SMEs.

In 2004, the IASB began a project to consider appropriate accounting standards for SMEs. The panelist will comment on the status of this project and its implications for SMEs around the world.

**CHAIR**



**SYLVIE VOGHEL**

Chair, IFAC's SMPC (Small Medium Practices Committee)  
CANADA

**SPEAKERS**



**ARNON RATZKOVSKY**  
Audit Partner, Ernst & Young  
ISRAEL



**PIERRE BARNES**  
President,  
IAA (Interamerican  
Accounting Association)  
CANADA



**MOHAMED ALI ELAOUANI**  
CHERIF  
Partner, MAZARS  
TUNISIA



**PAUL PACTER**  
Director, Standards for Small  
and Medium-sized Entities,  
International Accounting  
Standards Board,  
Deloitte Touche Tohmatsu  
UNITED KINGDOM



## WORKSHOP 2.1.5

15 November 2006, Wednesday

11.00 – 12.30

English only

### The Impact of Consolidation of Accounting Firms

The audit market for large public companies is an oligopoly, with the largest firms auditing the vast majority of public companies and smaller firms facing significant barriers to entry into the market. Mergers among the largest firms in the 1980s and 1990s and the dissolution of Arthur Andersen in 2002 significantly increased concentration among the largest firms, known as the "Big 4."

The Sarbanes-Oxley Act of 2002 mandated that GAO study

- the factors contributing to the mergers;
- the implications of consolidation on competition and client choice, audit fees, audit quality, and auditor independence;
- the impact of consolidation on capital formation and securities markets; and barriers to entry faced by smaller accounting firms in competing with the largest firms for large public company audits.

The panelists will discuss whether the current circumstances are reducing the barriers to entry into this segment of the audit marketplace.

#### CHAIR



DAVID SMITH, FCA

President, CICA(Canadian Institute of Chartered Accountants)  
CANADA

#### SPEAKERS



DOĞAN CANSIZLAR  
Chairman  
Capital Market Board  
the Emerging Markets  
Committee of IOSCO  
(International Organization of  
Securities Commissions)  
TURKEY



DAVID WALKER  
Comptroller General  
UNITED STATES



RICHARD BENNISON  
UK Head of Audit, KPMG  
UNITED KINGDOM



DAVID McDONNELL  
Chief Executive,  
Grant Thornton International  
UNITED KINGDOM



**WORKSHOP 2.1.6**

15 November 2006, Wednesday

11.00 – 12.30

*English only*

**The Professional Accountant in Business and Corporate Ethical Behavior**

All professional accountants are required to follow the Code of Ethics. This session will consider how professional accountants in business can play an active role in encouraging the entities within which they operate to adopt leading edge corporate codes of conduct and what role the accountant has in creating or disseminating the appropriate "tone from the top".

The panelists will offer their experiences of best practices and emerging trends to assist professional accountants in their role.

**CHAIR**



**BILL CONNELL**

Chairman, IFAC's PAIB (Professional Accountants in Business)  
UNITED KINGDOM

**SPEAKERS**



**RUSSELL PHILP**  
Member, IFAC's IESBA  
(International Ethics  
Standards Board for  
Accountants)  
AUSTRALIA



**JAMIE ALLEN**  
Secretary General,  
Asian Corporate Governance  
Association  
HONG KONG



**WIM MOLEVELD**  
Professor of Accountancy,  
Nyenrode Business University  
NETHERLANDS



**BADRUDDIN FAKHRI**  
CFO and Executive Director,  
Pioneer Cement Factories,  
PAKISTAN





### **WORKSHOP 3.1.1**

16 November 2006, Thursday

09.00 – 10.30

*English only*

## **The Role of Accountants in the Fight against Money Laundering**

Professional accountants in business and practice, in their central capacities as enterprise and risk managers, compliance officers, financial statement preparers, auditors, tax practitioners, financial analysts, and consultants, are being called upon to play a more effective part in the worldwide fight against money laundering. How are they adapting their roles to the challenges and opportunities in the changing AML environment? How are their professional and ethical obligations changing in response to legislative, regulatory, technological and related money laundering developments? And what are the new risks they face and how can they respond?

The panelists will offer suggestions on what the accountant of today - and tomorrow - is facing.



### **CHAIR**

#### **RICHARD GEORGE**

Chairman, IFAC's IESBA (International Ethics Standards Board for Accountants)  
IRELAND



**FELICITY BANKS**  
Head of Business Law,  
ICAEW (Institute of Chartered  
Accountants in England &  
Wales)  
UNITED KINGDOM



**Prof. LOUIS DE KOKER**  
Director,  
CenSEC (the Centre for the  
Study of Economic Crime)  
SOUTH AFRICA



**HOSSEIN HAMEDANI**  
Partner and Head of Forensic  
Services  
RSM Robson Rhodes  
UNITED KINGDOM



**WORKSHOP 3.1.2**

16 November 2006, Thursday

09.00 – 10.30

*English only*

**Developing Accounting Skills around the World through Cooperation and Sharing**

Co-operation is the cornerstone of development.

The panelists will share their experiences on how working with development agencies or through regional organizations has been a mutually learning and rewarding experience and will outline some of the challenges and solutions they have encountered during their activities.

**SPEAKERS**



**CHAIR**

**WILLIAM NAHUM**

President, Conseil Supérieur de  
l'Ordre des Experts-Comptables,  
France  
Founding Partner,  
Gramet Nahum & Associés  
FRANCE



**SHOZO YAMAZAKI**  
President, CAPA  
(Confederation of Asian and  
Pacific Accountants)  
JAPAN



**DES HUDSON**  
Chief Executive, ICAS  
(Institute of Chartered  
Accountants of Scotland)  
SCOTLAND



**BETTINA JAKOBSEN**  
Assistant Auditor General,  
National Audit Office of  
Denmark  
DENMARK





### **WORKSHOP 3.1.3**

**16 November 2006, Thursday**

**09.00 – 10.30**

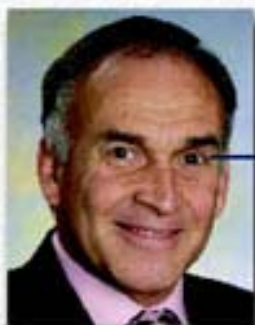
*English only*

## **Environmental Management Accounting**

Environmental issues – along with the related costs, revenues and benefits – are of increasing concern to many countries around the world. There is, however, a growing consensus that conventional accounting practices simply do not provide adequate information for environmental management purposes. To fill in the gap, the emerging field of Environmental Management Accounting (EMA) has been receiving increasing attention.

The panelists will discuss how EMA is developing around the world.

### **CHAIR**



**ALLEN BLEWITT**

Chief Executive, ACCA (Association  
of Chartered Certified Accountants)  
UNITED KINGDOM

### **SPEAKERS**



**CHRISTINE JASCH**  
Director, IÖW  
(Vienna Institute for  
Environmental Management  
and Economics)  
AUSTRIA



**Prof. TAKESHI MIZUGUCHI**  
Chairman, Environmental  
Accounting Working Group  
of MASRC in Japanese  
Institute of Certified Public  
Accountants,  
Takasaki City University of  
Economics  
JAPAN



**TARCISIO ALVARES-RIVERO**  
Economic Affairs Officer,  
Division of Sustainable  
Development,  
Department of Economic and  
Social Affairs, United Nations  
UNITED STATES



**ROGER BURRITT**  
Reader, School of Business  
and Information  
Management,  
Faculty of Economics and  
Commerce  
AUSTRALIA



**WORKSHOP 3.1.4**

**16 November 2006, Thursday**

**09.00 – 10.30**

*English only*

**Enterprise Risk Management (ERM)**

Enterprise Risk Management (ERM) represents a fundamental shift in the way businesses must approach risk. As the economy becomes more service driven and globally oriented, businesses cannot afford to let new, unforeseen areas of risk remain unidentified. Currency fluctuations, human resources in foreign countries, evaporating distribution channels, corporate governance, and unprecedented dependence on technology are just a few of the new risks businesses must assess. The panelists will discuss how different organizations are choosing to implement an Enterprise Risk Management process to ensure that a uniform approach to risk identification, measurement and treatment is utilized across the organization.

**SPEAKERS**

**CHAIR**



**DAVID A. RICHARDS**

President of IIA (Institute of Internal Auditors)  
UNITED STATES



**BILL CONNELL**  
Chairman, IFAC's PAIB  
(Professional Accountants in Business)  
UNITED KINGDOM



**PATRICIA COCHRAN**  
CFO, VSP (Vision Service Plan)  
UNITED STATES



**MARK S. BEASLEY**  
Director, Enterprise Risk Management Initiative  
Professor, College of Management  
North Carolina State University  
UNITED STATES



### **WORKSHOP 3.1.5**

**16 November 2006, Thursday**

**09.00 – 10.30**

*English only*

## **Critical Issues in Public Sector Financial Reporting**

Over the past few years, increasing attention has been paid to the manner in which public sector entities, including national governments, prepare and present their financial statements. Chief among the concerns are the extent to which public sector entities recognize, or should recognize, liabilities for social policy obligations such as government run retirement income funds, the amount and timing of revenue recognized from taxes and transfers (such as grants), and the reporting of actual financial information against forecast information published in the government's budget documents.

The IPSASB has been developing projects dealing with these issues and plans to publish standards on these issues by the end of 2006. The panelists will share their experiences of the development of the IPSASs, and the difficulties governments will face when implementing these IPSASs.

### **SPEAKERS**



#### **CHAIR**

**MUSTAFA A. AYSAN**

Former Minister of Transportation and  
Communication of Turkey  
Vice Chairman, Finansbank  
TURKEY



**ANDREAS BERGMANN**  
Professor of Public  
Management,  
Zurich University of Applied  
Sciences  
SWITZERLAND



**PHILIPPE ADHEMAR**  
Chairman, IFAC's IPSASB  
(International Public Sector  
Accounting Standards Board)  
FRANCE



**LUCY LALIBERTE**  
Senior Advisor,  
Statistics Department  
Task Force on Harmonization  
of Public Sector Accounting,  
IMF  
UNITED STATES



**VAHIT NOVRUZOV**  
President, Chamber of  
Auditors  
AZERBAIJAN



**WORKSHOP 3.1.6**

16 November 2006, Thursday

09.00 – 10.30

*English only*

**The Emergence of the Accounting Profession in the CIS Countries**

The Commonwealth of Independent States was created in 1991 as an alliance of 12 of the former Republics of the Soviet Union. These countries have made rapid progress.

The panelists will discuss the emergence of the accounting profession in these countries.

**SPEAKERS**



**CHAIR**

**N'DUNGU GATHINJI**

Chairman,  
Chief Executive Officer, ECSAFA  
(Eastern, Central and Southern African  
Federation of Accountants).  
KENYA



**FREDERIC GIELEN**  
Lead Financial Management  
Specialist,  
The World Bank  
UNITED STATES



**IGOR KOZYREV**  
Deputy Chief Accountant  
(Deputy Vice President),  
LUKOIL  
RUSSIA



**ADOLF ENTHOVEN**  
Director,  
Center for International  
Accounting Development,  
Professor of Accounting and  
Information Management,  
The University of Texas  
UNITED STATES



**RICK GURLEY**  
Chief,  
Private Enterprise Division  
Office of Economic Growth,  
USAID  
UKRAINE





### **WORKSHOP 3.1.7**

**16 November 2006, Thursday**

**09.00 – 10.30**

*English only*

## **Accounting Standards for the Islamic Financial Institutions**

In some countries, Accounting Standards for Islamic Financial Institutions are used as national GAAP for Islamic financial institutions. Some of those have encountered difficulties in applying those standards since they have to comply with other standards as well. However, there are many cases in which particular standards are departed from sometimes with and sometimes without disclosure.

Some argue that identical standards ought to be applicable to financial statements of all financial institutions or only Islamic financial institutions to give a fair presentation.



### **CHAIR**

**RIFAAT AHMED ABDEL KARIM**

Secretary-General,  
Islamic Financial Services Board  
MALAYSIA



**EBRAHIM YAQOOB SIDAT**  
Country Managing  
Partner/CEO,  
Ford Rhodes Sidat Hyder,  
Chairman,  
ICAP (Committee of Islamic  
Accounting Standards)  
PAKISTAN



**ELHAM HASSAN**  
Senior Partner,  
PricewaterhouseCoopers  
BAHRAIN



**SYED MUSA ALHABSHI**  
Dean, Faculty of Business  
Administration,  
University Tun Abdul Razak  
MALAYSIA



**PLENARY SESSION 3**

**16 November 2006, Thursday**

**11:00 – 12:30**

*Simultaneous translation in Turkish, English, French, German and Spanish*

**Value Creation through Professional Accountants in Business**

Professional Accountants in Business assume a variety of responsibilities in the creation of value in both the public and private sectors. In order for the accounting profession to maintain its relevance, those involved in the management accounting function should continue to adopt a more proactive, expanded role in enhancing the value creating ability of their organizations. The panelists will share their experiences on the different roles that professional accountants can play in assisting their employers create value for shareholders and stakeholders.

**CHAIR**



**GRAHAM WARD CBE**

Partner, PricewaterhouseCoopers  
President of IFAC (2004-2006)  
UNITED KINGDOM

**SPEAKERS**



**MARY KEEGAN**  
Managing Director,  
Government Financial  
Management  
HM Treasury  
UNITED KINGDOM



**DAVID HASTING**  
Manager Insurance,  
Shell Canada Limited  
CANADA



**ANDRE BALADI**  
Andre Baladi & Associates  
SWITZERLAND



**Lady The Hon. BARBARA  
THOMAS JUDGE**  
Deputy Chair, Financial  
Reporting Council  
UNITED KINGDOM





## **CLOSING CEREMONY**

**16 November 2006, Thursday, 12:30-13:30**

### **HONORARY SPEAKER**



Kemal UNAKITAN  
Finance Minister of TURKEY

### **SPEAKERS**



Recep PEKDEMİR  
Chairman of the Congress and the Organizing Committee



Fermín del VALLE  
Incoming President of IFAC (2006-2008)



## **SOCIAL & CULTURAL EVENTS OF THE CONGRESS**

### **Cultural Performance**

Date: 13 November 2006, Monday

Venue: İstanbul Lutfi Kırdar Convention and Exhibition Center (ICEC)

Time: 18:00 – 20:00

A Cultural Performance will be staged at the ICEC following the Opening Ceremony.

### **Welcome Reception**

Date: 13 November 2006, Monday

Venue: İstanbul Lutfi Kırdar Convention and Exhibition Center (ICEC)

Time: 18:00 – 20:00

A casual occasion where delegates can meet and greet informally.  
Drinks and tasty snacks will be served.

### **Congress Lunch**

Date: 14 November 2006, Tuesday

Time: 12:30 – 14:00

All registered delegates are invited to this lunch.

### **Gala Dinner**

Date: 15 November 2006, Wednesday

Time: 20:00 – 24:00

"Tastes, Colors and Lights of Turkey", this evening promises  
an enjoyable evening for delegates and their guests.







## EXHIBITION

The Rumeli Fair and Exhibition Hall will be used as the exhibition area. The Rumeli Fair and Exhibition Hall is an annex to Lutfi Kırdar Istanbul Convention and Exhibition Centre (ICEC).

The World Congress Exhibition flows are:

The ground and lower levels of the Rumeli Fair and Exhibition Hall.

The exposition will let delegates keep abreast of the latest trends, gain practical insights into new business opportunities and extend their international network.

### Exhibition Opening Times:

Monday,	13 November 2006	16:00 to 20:00
Tuesday,	14 November 2006	10:00 to 18:00
Wednesday,	15 November 2006	10:00 to 18:00
Thursday,	16 November 2006	10:00 to 15:00

### Who Should Exhibit?

The World Congress of Accountants has been recognized as the worlds most effective platform to promote, showcase and market ones products and services to accounting professionals and decision-makers from the corporate, public and private sectors. We invite you to take advantage of this business/branding opportunity.





## **REGISTRATION**

### **Registration Fees**

	<b>Early Registration Before July 18, 2006</b>	<b>Late Registration After July 18, 2006</b>	<b>On-Site Registration During the Congress</b>
<b>Delegates</b>	US\$ 800	US\$ 850	US\$ 925
<b>Accompanying Persons</b>	US\$ 400	US\$ 450	US\$ 525

Payments are to be made in US Dollars and should be transferred before 18 July 2006 to be considered as an early registration

### **Registration Fees Include;**

#### **Delegates**

- Attendance to all sessions
- Congress Credentials
- Opening Ceremony
- Cultural Performance & Welcome Reception
- 1 Lunch & 4 Coffee Breaks
- Closing Ceremony
- Gala Dinner

#### **Accompanying Persons**

- Opening Ceremony
- Cultural Performance & Welcome Reception
- 1 full day City Tour (including lunch)  
and 2 half day City Tours
- Closing Ceremony
- Gala Dinner

### **Payment Conditions for Registration Fees**

Please see conditions on page 59.

### **Cancellation Policy for Registration**

All cancellations must be notified in writing by email, fax or mail to Congress Bureau. Cancellations and refunds will be handled according to the following conditions:

#### **Cancellations made**

From 19 July 2006 to 18 September 2006  
From 19 September 2006 to 1 November 2006  
After 1 November 2006

#### **Refund**

75% refund  
50% refund  
No refund

Online registration is available on the web page of the congress ; [www.wcoa2006congress.org.tr](http://www.wcoa2006congress.org.tr)

*All refunds will be processed after the Congress*





## ACCOMMODATION

As November is a busy month in Istanbul, participants are kindly requested to make their room reservations well in advance to benefit from the special congress accommodation arrangements.

The selected hotels are located at 2 different zones.

**Zone A** walking distance or 5 minutes drive from the Convention Center

**Zone B** 15 - 20 minutes drive from the Convention Center

The rooms will be allocated on a first come first served basis.

### List of the Hotels

HOTEL	CATEGORIES	ZONE	DISTANCE FROM HOTEL TO THE CONGRESS VENUE
Çırağan Palace Hotel Kempinski	Deluxe 5 Star	B	10 - 15 minutes drive
Ritz Carlton	Deluxe 5 Star	A	10 - 12 minutes walking distance
Hilton Hotel	Deluxe 5 Star	A	3 - 5 minutes walking distance
Swissotel the Bosphorus	Deluxe 5 Star	A	5 minutes drive or 15 - 20 minutes walking distance
Hyatt Regency	Deluxe 5 Star	A	10 - 12 minutes walking distance
Ceylan Inter-Continental	Deluxe 5 Star	A	10 - 12 minutes walking distance
Conrad Istanbul	Deluxe 5 Star	B	10 - 15 minutes drive
Mövenpick Hotel	Deluxe 5 Star	B	15 - 20 minutes drive
The Marmara Istanbul Hotel	5 Star	A	10 - 12 minutes walking distance
Divan Hotel	5 Star	A	10 - 12 minutes walking distance
Hotel Dedeman	5 Star	B	15 - 20 minutes drive
The Plaza Hotel	5 Star	B	15 - 20 minutes drive
Ramada Plaza Istanbul	5 Star	A	10 - 12 minutes walking distance



<b>HOTEL</b>	<b>CATEGORIES</b>	<b>ZONE</b>	<b>DISTANCE FROM HOTEL TO THE CONGRESS VENUE</b>
Hilton Parksa	Superior 4 Star	A	5 minutes drive or 15 - 20 minutes walking distance
The Marmara Pera	Superior 4 Star	A	5 minutes drive or 15 - 20 minutes walking distance
Hotel Lares Park	Superior 4 Star	A	10 - 12 minutes walking distance
Point Hotel	Superior 4 Star	A	10 - 12 minutes walking distance
Nippon Hotel	Superior 4 Star	A	10 - 12 minutes walking distance
Elite Hotel	Superior 4 Star	A	10 - 12 minutes walking distance
Best Western Eresin Taxim	Superior 4 Star	A	10 - 12 minutes walking distance
Hotel Golden Age 1	4 Star	A	10 - 12 minutes walking distance
Taksim Gönen Hotel	4 Star	A	10 - 12 minutes walking distance
The President Hotel	4 Star	B	10 - 15 minutes drive
Yaşmak Sultan Otel	4 Star	B	10 - 15 minutes drive
Hotel Grand Star	4 Star	A	10 - 15 minutes walking distance
Best Western Savoy Hotel	4 Star	A	10 - 15 minutes walking distance
Crystal Hotel	4 Star	A	10 - 12 minutes walking distance
Lamartine Hotel	4 Star	A	10 - 12 minutes walking distance
Lion Hotel	4 Star	A	10 - 12 minutes walking distance
Taxim Hill Hotel	4 Star	A	10 - 15 minutes walking distance
Konak Hotel	4 Star	A	5 - 10 minutes walking distance
Hotel Aygün Plaza	4 Star	A	10 - 15 minutes walking distance
Kervansaray Hotel	4 Star	A	10 - 12 minutes walking distance
Richmond Hotel	4 Star	A	5 minutes drive or 15 - 20 minutes walking distance
Madison Hotel	4 Star	A	10 - 15 minutes walking distance
Cartoon Hotel	3 Star	A	10 - 15 minutes walking distance
Sapphire Hotel	3 Star	B	15 - 20 minutes drive
Seminal Hotel	3 Star	A	10 - 12 minutes walking distance
Hotel Grand Gülsoy	3 Star	B	15 - 20 minutes drive
Hotel Taksim Select	3 Star	A	10 - 15 minutes walking distance





## Rates & Categories

### Single Room

Deluxe 5 Star Hotels *	US\$ 195.- / US\$ 300.-
5 Star Hotels *	US\$ 150.- / US\$ 185.-
Superior 4 Star Hotels **	US\$ 100.- / US\$ 140.-
4 Star Hotels **	US\$ 50.- / US\$ 95.-
3 Star Hotels **	US\$ 30.- / US\$ 45.-

### Double Room

Deluxe 5 Star Hotels *	US\$ 195.- / US\$ 300.-
5 Star Hotels *	US\$ 150.- / US\$ 185.-
Superior 4 Star Hotels **	US\$ 115.- / US\$ 160.-
4 Star Hotels **	US\$ 60.- / US\$ 130.-
3 Star Hotels **	US\$ 35.- / US\$ 50.-

\* Room rates are exclusive of breakfast and VAT (18%)

\*\* Room rates are inclusive of breakfast but, exclusive of VAT (18%)

Any increase in VAT (18%) as a result of Government decisions will be reflected to the prices given above.

## Bookings

Reservations will only be considered when a completed accommodation form or a clean photocopy of this form fully filled out and sent to the Congress Bureau together with the payment of the appropriate deposit to guarantee the hotel reservation request.

### Deposits are ;

US\$ 550.- for Deluxe 5 Star Hotels  
 US\$ 350.- for 5 Star Hotels  
 US\$ 250.- for Superior 4 Star Hotels  
 US\$ 150.- for 4 Star Hotels  
 US\$ 90.- for 3 Star Hotels

The accommodation form together with the documentation indicating the respective payment should be faxed to the Congress Bureau to finalize the request.

The balance of the payment of hotel accommodation should be made to the Congress Bureau while the incurred extra expenses during the stay must be settled directly with hotels.

The balance payment should be settled no later than **16 October 2006**. The Congress Bureau reserves the right to release the rooms whose balance payments are not received latest by this date.

The Congress Bureau will provide a voucher to those who fulfilled their payments indicating that the Congress Bureau will settle the accommodation expenses directly with the hotels.



### **Cancellation Policy for Room Reservations**

All cancellations must be written; by email, fax or mail and should be addressed to the Congress Bureau. Cancellations and refunds will be handled according to the following conditions:

<b>Cancellations made</b>	<b>Refund arrangement</b>
By 12 June 2006	100 % refund of deposit
From 13 June to 14 August 2006	50 % refund of deposit
From 15 August to 15 October 2006	No refund from the deposit. Balance will be refunded.

The balance payment should be settled no later than 16 October 2006. The Congress Bureau reserves the right to release the rooms whose balance payments are not received latest by this date.

*All refunds will be processed after the Congress*

### **Administrative Charge for Alteration**

An administrative charge of US\$ 15 will be charged after **16 October 2006** for each alteration to original enrollment.







## **PAYMENT CONDITIONS FOR REGISTRATION & ACCOMMODATION**

The registration and accommodation forms will only be considered if accompanied with the respective payment.

The registrants who are using the on-line facility can make their registration and bookings directly using their VISA or MASTERCARD credit cards.

### **Methods of Payment**

#### **1) Credit cards**

Only VISA and MASTERCARD credit cards are accepted.

Participants are kindly requested to fill the attached form and fax it to the Congress Bureau.

#### **2) Bank transfer**

All the bank transfers should be made payable to Visitur Travel and Tourism Inc.

Bank Name	:	YAPI KREDİ BANKASI
Branch Name	:	Elmadag
Account title	:	Visitur Seyahat Ticaret AS - WCOA 2006
Account number	:	3095716-7
Swift	:	YAPITRIS072
I.B.A.N.	:	TR50 0006 7000 0012 4830 9571 67

To ensure proper registration, please indicate the name(s) of the participant(s) on each transfer.

**Note:** All bank commissions occurred should be settled by the participant who is making the bank transfer.

#### **3) Bank Draft**

Bank drafts/cheques should be made payable to Visitur Travel and Tourism Inc. The drafts or certified cheques should be first photocopied and faxed to the Congress Bureau while the originals must be sent by registered airmail. Please note that the Congress Bureau takes no responsibility for cheques lost in the mail.

**Important:** Personal or company cheques will not be honored.



## **EXCURSION PROGRAMS**

### **OTTOMAN RELICS**

**Blue Mosque :** Built between 1609 – 1616 for Sultan Ahmet by one of the apprentices of Sinan the Architect, Sedefkar Mehmet Ağa. Visitors are fascinated with the beautiful blue tiles and 6 minarets.

**Topkapı Palace:** The imperial residence of the sultans was also the seat of government for the Ottoman Empire. Topkapı Palace Complex includes three portal gates, four courtyards, kitchens, harem, audience hall, divan, treasury and some pavilions.

**Grand Bazaar:** The oldest and the biggest closed bazaar in the world also known as the Grand Bazaar has around 4000 shops and over 60 alleyways covering a huge labyrinth within the city centre.

**Dates:**

13 November 2006, Monday (Half Day Tour - Afternoon)  
15 November 2006, Wednesday (Half Day Tour - Afternoon)  
16 November 2006, Thursday (Half Day Tour - Afternoon)

Price: US\$ 40,- per person

### **BYZANTINE RELICS**

**Hippodrome:** During the Byzantine era the Hippodrome was the centre of civil activities. Not only chariot races, but also the celebration in honor of the emperor took place here. Today one can see the Obelisk of Theodosius, Serpentine Column and Egyptian Obelisk.

**Hagia Sophia:** It is one of the world's most important buildings in respect of its architecture. Hagia Sophia meaning Divine Wisdom was the biggest church at its time and today is the fourth biggest in the world. To stand in Hagia Sophia is like to witness sixteen hundred years of history.

**Underground Cistern (Basilica Cistern) :** The grandest and most impressive one of its kind in Istanbul. It was built in 6<sup>th</sup> century and water was brought to this big reservoir from distant sources through aqua ducts. There are 336 columns and cistern is 70 m / 230 ft wide; 140 m / 1460 ft long.

**Dates:**

14 November 2006, Tuesday (Half Day Tour - Afternoon)  
15 November 2006, Wednesday (Half Day Tour - Afternoon)  
16 November 2006, Thursday (Half Day Tour - Morning)

Price: US\$ 45,- per person

*All prices include;*

- *Transportation and guide services, entrance fees, VAT*







## **DOLMABAHÇE PALACE & MODERN ART MUSEUM**

**Dolmabahçe Palace:** The Dolmabahçe Palace, a blend of various European architectural styles, was built in 1856, as the official residence for the Sultans after Topkapı Palace. The three – storied palace is built on a symmetrical plan with 285 rooms and 43 halls including the Grand Ballroom, which is largest of its kind in the world, and has a 600 m long quay by the Bosphorus.

**Modern Art Museum:** Turkey's first and only museum of contemporary art is located in a 2-story building on the waters edge with a view of the Bosphorus, Asian side of the city and old Istanbul. The entrance level houses their library, cinema, souvenir & bookstore and photography exhibition area. The top floor houses their permanent collection of paintings, an education room, souvenir & bookstore and the Istanbul Modern Café.

### **Dates:**

15 November 2006, Wednesday (Half Day Tour - Morning)

Price: US\$ 45,- per person

## **BAZAARS OF ISTANBUL**

Shopping opportunity in the ancient famous Grand Bazaar. In addition to its historical importance this is a bazaar that will tempt even non-shoppers with its rich collection of handmade carpets, jewellery, leather and souvenirs.

### **Dates:**

15 November 2006, Wednesday (Half Day Tour - Morning)

16 November 2006, Thursday (Half Day Tour-Morning)

Price: US\$ 10,- per person

*All prices include;*

- *Transportation and guide services, entrance fees, VAT*





## **ISTANBUL'S PEARL – THE BOSPHORUS**

**Egyptian Bazaar:** Also called Spice Market was built in 1664 and was traditionally known as a place where shops sold only spices which came from Egypt. Today besides few spice shops at many shops dried fruit, basketwork, jewellery, haberdashery, drapery etc. are sold.

**Bosphorus Cruise :** The Bosphorus is a narrow, navigable 33 km strait between Europe and Asia connecting the Black Sea to the Marmara Sea. Its shores offer a delightful mixture of past and present, grand splendor and simple beauty. A visit to Istanbul is never completed without a cruise on the Bosphorus.

### **Dates:**

13 November 2006, Monday (Half Day Tour - Afternoon)  
14 November 2006, Tuesday (Half Day Tour - Morning)  
15 November 2006, Wednesday (Half Day Tour - Afternoon)  
16 November 2006, Thursday (Half Day Tour - Morning)

Price: US\$ 50,- per person

### *Price includes;*

- *Transportation and guide services, entrance fees, cruise on the Bosphorus on a private boat, VAT*

## **GOLDEN HORN & ST. SAVIOUR IN CHORA**

**St. Saviour in Chora :** A legendary Byzantine Church decorated with extraordinary late 14<sup>th</sup> century frescoes and mosaics portraying the life and miracles of Christ.

**Eyüp Sultan Complex :** An example of Ottoman Baroque Style, the complex has a mosque, tomb of Eyüp El-Ensari (one of the first believers of islam), and many charitable foundations.

**Golden Horn :** This horn-shaped estuary is one of the best natural harbors in the world, was once the centre for the Byzantine and Ottoman Navies and commercial shipping interests. The Orthodox Patriarchy resides at Fener. Fener and Balat quarters are under UNESCO Preservation Program.

### **Dates:**

14 November 2006, Tuesday (Half Day Tour - Afternoon)  
16 November 2006, Thursday (Half Day Tour-Afternoon)

Price: US\$ 40,- per person

### *Price includes;*

- *Transportation and guide services, entrance fees, VAT*







## ISTANBUL'S SOUL

**St. Saviour in Chora :** A legendary Byzantine Church decorated with extraordinary late 14<sup>th</sup> century frescoes and mosaics portraying the life and miracles of Christ.

**Süleymaniye Mosque:** The mosque of Sultan Süleyman the Magnificent, where he and his wife are buried, is considered as the most beautiful and splendid of all imperial mosques in Istanbul. The famous architect Sinan whose dearest wish was to surpass the builders of St.Sophia built it between 1550 and 1557.

**Miniaturk :** Miniaturk currently houses about 100 miniatures of Turkish monuments and Historical sites.

**Golden Horn :** This horn-shaped estuary is one of the best natural harbors in the world, was once the centre for the Byzantine and Ottoman Navies and commercial shipping interests. The Orthodox Patriarchy resides at Fener. Fener and Balat quarters are under UNESCO Preservation Program.

**Pierre Loti Cafe House :** Behind the Eyup Mosque, on top of the hill, is a small wooden building, typically oriental in its architecture and decoration. This is the cafe whose name pays homage to the famous French writer Pierre Loti (1850 - 1913), who came here to work and contemplate the lovely panorama.

### Dates:

14 November 2006, Tuesday (Full Day Tour)

Price: US\$ 85,- per person

*Price includes;*

- Transportation and guide services, entrance fees, lunch (drinks are excluded),
- Tea or coffee service at Pierre Loti Café, VAT

## ISTANBUL BY NIGHT

Drive through the illuminated streets of Istanbul and stop in an exclusive nightclub for dinner and to enjoy a spectacular oriental show, which will be performed by well-known belly dancers and folk groups from various regions of Anatolia.

### Dates:

14 November 2006, Tuesday (Night Tour)

16 November 2006, Thursday (Night Tour)

Price: US\$ 70,- per person

*Price includes;*

- Transportation and guide services, dinner with wine,
- Floor-show, VAT





## **PRE – POST CONGRESS TOURS**

### **CAPPADOCIA TOUR (2 days)**

Cappadocia offers one of the world's most interesting sites.

The triangle between Nevşehir, Niğde Aksaray is called Cappadocia and is located in the south of Ankara (the Capital). The word of "Cappadocia" inherited from Persians, meaning Land of Beautiful Horses.

This region has been always important for all ruling empires of Anatolia in the history namely Hittites, Phrygians, Persians, Romans, Byzantines, Seljuks and Ottomans.

The violent eruptions of the volcanoes Erciyes and Hasan long ago covered the plateau with tuff, a soft stone comprised of lava, ash and mud. The wind and rain have eroded this brittle rock and created a spectacular surrealistic landscape of rock cones, capped pinnacles and fretted ravines. In colors that ranged from warm reds and gold to cool greens and grays.

After the 7<sup>th</sup> century the inhabitants, in the need of protection against the invaders built the underground cities. These rocks have been shelter, home and place of worship to people for many centuries.

Cappadocia promises you an unforgettable time and beauties...

#### **Dates:**

12 - 13 November 2006, (2 Days Tour)

17 - 18 November 2006, (2 Days Tour)

#### **Prices:**

US\$ 340, - per person in double room

US\$ 380, - per person in single room

#### **Price includes;**

- *Transportation and guide services,*
- *Entrance fees, 1 night accommodation at 4 star hotel in Cappadocia,*
- *2 lunches, 2 dinners (drinks are excluded) and VAT*

**\*\*Istanbul-Kayseri-Istanbul airfare is not included.**

Return ticket price is US\$ 200,- as of today- March 2006. If there is any change on ticket prices, it will be reflected.







## **EPHESUS TOUR (1 day)**

**The Ephesus Museum :** This museum is in the town of Selçuk at the eastern foothill of Ayasuluk Hill. The two best finds exhibited in the museum are the marble statues of Artemis.

**Ephesus :** It can be said that Ephesus is one of the most beautiful ancient cities in the world. In ancient times its favorable location at the mouth of the Cayster River made it the foremost commercial city of a coastal region that also included the cities of Miletus, Smyrna and Pergamon, but the silting up of its harbor gradually resulted in the loss of this status. The city has been excavated for more than one hundred years; the extensive remains are predominantly from the later Roman period.

**Meryemana (The Virgin Mary) House :** It is known with certainty that the Virgin Mary went to Ephesus and lived there for some time. This place was officially declared a shrine by the Roman Catholic Church in 1896, and since then it has become a popular place of pilgrimage.

### **Dates:**

12 November 2006, Sunday (Full Day Tour)

17 November 2006, Friday (Full Day Tour)

Price: US\$ 190,- per person

*Price includes;*

- *Transportation and guide services,*
- *Entrance fees ,lunch (drinks are excluded) and VAT*

**\*\* Istanbul-Izmir-Istanbul airfare is not included.**

Return ticket price is US\$ 200,- as of today- March 2006. If there is any change on ticket prices, it will be reflected.





### **EPHESUS & PERGAMON TOUR (2 days)**

**The Ephesus Museum :** This museum is in the town of Selçuk at the eastern foothill of Ayasuluk Hill. The two best finds exhibited in the museum are the marble statues of Artemis.

**Ephesus :** It can be said that Ephesus is one of the most beautiful ancient cities in the world. In ancient times its favorable location at the mouth of the Cayster River made it the foremost commercial city of a coastal region that also included the cities of Miletus, Smyrna and Pergamon, but the silting up of its harbor gradually resulted in the loss of this status. The city has been excavated for more than one hundred years; the extensive remains are predominantly from the later Roman period.

**Meryemana House :** It is known with certainty that the Virgin Mary went to Ephesus and lived there for some time. This place was officially declared a shrine by the Roman Catholic Church in 1896, and since then it has become a popular place of pilgrimage.

**Pergamon :** Bergama is one of Turkey's oldest civilized settlements and it has been inhabited from pre-historic times through the ionic, Roman and Byzantine civilizations. It has yielded archaeological treasures of which importance is recognized world-wide. To the southwest of Bergama is Asclepion, an important health centre of the ancient world, the Acropolis founded on top of a steep hill (330m) makes this area a fascinating stop for history-loving tourists.

#### **Dates:**

12 - 13 November 2006, (2 Days Tour)

17 - 18 November 2006, (2 Days Tour)

#### **Prices:**

US\$ 290, - per person in double room

US\$ 330, - per person in single room

#### **Price includes;**

- *Transportation and guide services,*
- *Entrance fees, 1 night accommodation at 4 star hotel in İzmir,*
- *2 lunches, 2 dinners (drinks are excluded) and VAT*

**\*\* Istanbul-Izmir-Istanbul airfare is not included.**

Return ticket price is US\$ 200,- as of today- March 2006. If there is any change on ticket prices, it will be reflected.







## HOST CITY- ISTANBUL

### ONE CITY - TWO CONTINENTS

Istanbul is a two-part city, divided by the Bosphorus, one part lying in Europe and the other in Asia. It is a natural gateway offering a friendly welcome with genuine hospitality. The city has been an imperial capital for Roman, Byzantium and Ottoman Empires, all of which is reflected in the beauty of its many museums, churches, and great mosques. It is a metropolis proud of its rich history and unrivalled natural beauty. With a population of over 10 million it is the biggest city in Turkey.

Although, not the capital, Istanbul remains the heartbeat of Turkey! Local cuisine is excellent and of a great variety, from the simple village kitchen to the most refined tastes of the imperial Ottoman Cuisine. A visit to Istanbul could not be concluded without attending one of the many cabarets offering traditional folk music and exotic belly dancing. Finally shopping is not only an excellent deal but also a lot of fun. Busy, modern shopping malls offer all the great brands of the world. Take a stroll through the traditional covered bazaars of the city; where, tastefully created by that extraordinary blend of cultures and handed down through generations, rugs and flat weaves (kilims), ceramics, copperware, embroidery and objects in gold and silver, all of stunning beauty await the enthusiastic shopper.

We hope you will be able to attend the WCOA 2006 Istanbul. If you require further information on Turkey and Istanbul you can visit the following websites: [www.turizm.gov.tr](http://www.turizm.gov.tr) & [www.tourismturkey.org](http://www.tourismturkey.org)





## **Climate**

In November the average daytime temperature in Istanbul is between 12 – 14°C. The evenings may drop to 9°C.

## **What to wear**

In November you may encounter rain, and the air may be cool or even chilly at night, but comfortable during the day. It is recommended to have a warm jacket or a sweater and a windbreaker or raincoat.

## **Public Transportation**

Public transportation options include the limited Metro (stations at Taksim - Osmanbey - Gayrettepe - Levent - 4 Levent), a large bus fleet, the light rail system departing from Sirkeci station in the historic Sultan Ahmet district, and numerous ferryboats that criss-cross the Bosphorus from the main terminals at Eminönü, Karaköy and Beşiktaş. Also not to be missed is the historic tramway that shuttles up and down the pedestrian-only Istiklal Caddesi in Beyoğlu and the 19<sup>th</sup> century funicular subway, Tünel, located at the end of Istiklal Caddesi.

## **Taxis**

Taxis are a dependable means of public transportation available at all times of day and night. Taxis are yellow and have a "Taksi" sign. Taxis charges are determined officially. Taxis have a Taximeter that works when the customer gets in the car. Taxis have two charges tariffs, daytime and night. Night tariffs starts at 24.00 and end at 6.00 a.m. Night time is more expensive than daytime.

## **Eating Out**

Turkey is well known for its diverse range of dishes, mostly due to regional variation. Istanbul has become a melting pot of both local and international cuisines. The Ottomans' contribution to world cuisine is magnanimous. The word "kebab" is synonymous with Turkey, and a vast selection of kebabs can easily be found everywhere. Fresh fish is traditionally eaten at restaurants by the Bosphorus accompanied by meze ( Turkish hors d'oeuvre ) and the local aniseed-flavor raki ( national drink ) Vegetarians are also well catered at special restaurants.

In an effort to broaden culinary horizons, more and more western-style cafes, bars and continental restaurants are popping up all the time. One may as well find many Japanese, Chinese, Indian, French, Italian, German, Russian, American, Mexican or fusion cuisine restaurants around the city.

## **Shopping**

Here is Istanbul....While getting the most out of shopping, does not this metropolis city impress you with the contrast of modern with traditional? Walk through the Nuruosmaniye gate of the Grand Bazaar (Kapalı Çarşı) as you breathe in some history. You can not take your eyes off of shop displays filled with much gorgeous merchandise from jewellery to leatherwear, to carpets. Or walk down to the wonderful aroma of the Egyptian Bazaar (Mısır Çarşısı). This is definitely going to make you feel like you are walking through history. Although walking in this city is like walking in time, different shopping centres dispersed throughout the city can make you reach the contemporary designs. You can find the elite boutiques of the world famous name brands under the 19<sup>th</sup> century buildings in Nişantaşı and Teşvikiye, or in elegant stores in Bağdat Caddesi. This is Istanbul...a city where you can derive joy from shopping.





## GENERAL INFORMATION ON TURKEY

### Location

A country of sun and history, Turkey is located in the heart of three continents; Asia, Africa and Europe; where various different cultures blend in, in order to give the country. Because of its geographical location, the mainland Anatolia, has witnessed the mass migration of diverse peoples shaping the course of history.

The home to countless civilizations, Anatolia has developed a unique synthesis of cultures, each with its own distinct identity, yet each linked to its predecessors through insoluble treads.

As ancient land and modern nation; Turkey today is both the inheritor and conservator of the common heritage of mankind.

### Language

Turkish is the official language of the Turkish Republic and it is an Ural-Altaic language related to the Finno-Ugric. Turkish is written in a Latin alphabet and is spoken by some 150-200 million people around the world. English and German are widely spoken in cities and resorts.

### Time

Turkish Standard Time is GMT + 2 from October to March; CET + 1 and EST (US) + 7. Please note that local summer time is GMT + 3 from April to October.

### Business Hours

Offices and banks are open generally from 09.00 to 17.00 hours, from Mondays to Fridays, and close for lunch 12.00 to 13.30.

### Currency

The Turkish Lira is available in notes and coins. The exchange rate is announced on daily basis. There are many banks and exchange bureaus. Traveler's checks can be cashed at most banks. Hotels and many shops and restaurants accept foreign currency.

The monetary unit is the Yeni (New) Turkish Lira.

New TL (YTL) denominations

Banknotes 1; 5; 10; 20; 50 and 100 YTL

Coins (kurus) 1; 5; 10; 25; 50 New Kuruş and 1 New Lira

1 YTL = 100 kuruş





## **Exchange**

ATM's can be found everywhere. Most ATM's accept international credit cards or bankcards. A strip of logos which indicates the cards accepted is displayed on the ATM's.

Banks will exchange foreign currency and traveler's cheques with your passport as a proof of identity. Exchange rates change daily and can be checked in the press.

All major credit cards are honoured by the hotels, restaurants and shops. Restaurant and shops generally display signs indicating which cards are accepted.

## **Electricity**

220 volt, 50 cycle. Most hotels have a receptacle with 110 volts. Socket type is standard European two-pin.

## **Weight And Measures**

Turkey uses the metric system for weight and measures.

## **Communications**

Turkey's GSM operators have a wide range of roaming agreements with foreign operators. It is possible to use most of the Cellular phones in Turkey.

Public telephones have two different systems. Some of them work with cards while others work with tokens. They are both sold in post offices and tobacco shops. For international calls it is advisable to purchase cards.

All over Turkey, phone numbers consists of two sections: area code with three digits and the number itself with 7 digits.

Same area / city calls  
From area to area  
International calls

just the 7-digit number  
0+area code-7-digit number  
0+0+country code + area code + number







## Official Holidays

### Public Holidays

1 January	New Year's Day
23 April	National Sovereignty and Children's Day
19 May	Atatürk Commemoration and Youth & Sports Day
30 August	Victory Day
29 October	Republic Day

### Religious Holidays

The dates of these religious festivals change according to the Muslim lunar calendar and thus occur 10-11 days (exact difference between Gregorian and Lunar calendars is 10 days and 21 hrs) earlier each year. According to this;

**Şeker Bayramı:** Three-day festival when sweets are eaten to celebrate the end of the fast of Ramadan, will be celebrated on 23-24-25 October 2006

**Kurban Bayramı:** Four-day festival when a lavish meal is made from the meat, friends and family are invited to feast, and the excess meat and the hide are donated to charity. Will be celebrated on 31 December 2006, 1-2-3 January 2007

## Customs

Customs Formalities generally include forbidden or limited items being brought into the country, or items registered beforehand in the owner's passport. In general, all types of sharp instruments and weapons are forbidden. Personal belongings can be brought in provided they will be taken out on exit. International regulations mean that there are certain procedures for the type and amount of these personal belongings, and the following list should clarify this in detail.

For further detailed information, see the web-site of Republic of Turkey Prime Ministry Undersecretariat of Customs or Ministry of Tourism of Turkey [www.gumruk.gov.tr](http://www.gumruk.gov.tr) or [www.tourismturkey.org](http://www.tourismturkey.org)

## Vaccination

A current international vaccination certificate is requested from those participants arriving from infected areas. It is highly recommended to check this with the airline that you will be traveling or your travel agent.

## Tipping

Service charges is most of the time not included in the bills. In any case tipping is your prerogative, a reward for service.





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