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Folder Title: President Wolfensohn - Briefing Book for President's Meetings and Events - Dinner - 6th Multilateral Development Banks [MDB] Controllers Forum - Hosted Jointly by The World Bank and the International Finance Corporation [IFC] - September 19, 1996

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THE WORLD BANK

Washington, D.C.

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The World Bank

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Washington DC 20433

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PUBLIC DISCLOSURE AUTHORIZED

Dinner: 6th MDB Controller's Forum

Thursday, September 19, 1996
7:30 pm
Willard Hotel

DECLASSIFIED
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President Volensohn - Briefings Books for Presidents Meetings - Meeting Material
Dinner - 6th Multilateral Development Banks [MDB] Controllers Forum - Hosted

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Edit

Print

A. CLASSIFICATION

- ☒ Meeting Material
- ☐ Trips
- ☐ Speeches

- ☐ Annual Meetings
- ☐ Corporate Management
- ☐ Communications with Staff

- ☐ Phone Logs
- ☐ Calendar
- ☐ Press Clippings/Photos

- ☐ JDW Transcripts
- ☐ Social Events
- ☐ Other

B. SUBJECT: 6th MDB Controller's Forum - Dinner
Hosted jointly by the World Bank and the IFC
Venue: Nest Lounge, Willard Hotel
Attendees: JDW, J. Muis, F. Choudhury, R. Andersen
IMF: D. Williams
IFC: Birgitta Kantola, Michael Barth, Kenneth Assal
External:
William Lewis (Price Waterhouse)
Christine Tate (Deloitte Touche Tohmatsu International)
Chris Holyoak (EBRD)
Francois Roussell (EIB)
Luis Botella Morales (EIB)
Bengt Hongell (Nordic Investment Bank)
Magdi Morcos (Asian Development Bank)
Charles Boamah (African Development Bank)
John E. Belgard (IADB)
Renaldo Rotter (IADB)
Juan Herrera, International Federation of Accountants
John Gruner, International Fed. of Accountants
Issues:
--Rotation of External Auditors
--Internal Controls
--Systems Developments
--Borrower Accountability
--The Loan Administration Change Initiative

DATE: 09/19/96

C. VPU

Corporate

- ☒ CTR
- ☐ EXT
- ☐ LEG
- ☐ MPS
- ☐ OED
- ☐ SEC/Board
- ☐ TRE

Regional

- ☐ AFR
- ☐ EAP
- ☐ ECA
- ☐ LAC
- ☐ MNA
- ☐ SAS

Central

- ☐ CFS
- ☐ DEC
- ☐ ESD
- ☐ FPD
- ☐ FPR
- ☐ HRO

Affiliates

- ☐ GEF
- ☐ ICSID
- ☒ IFC
- ☐ Inspection Panel
- ☐ Kennedy Center
- ☐ MIGA

OFFICE MEMORANDUM

DATE: September 13, 1996
TO: Ms. Josephine Basinette, EXC
FROM: Randolph A. Andersen, Division Chief, ACTCO
EXTENSION: 34772
SUBJECT: 6th MDB Controllers Forum: Dinner on September 19, 1996



The 6th Annual MDB Controllers Forum is being jointly hosted by the World Bank and the IFC for the 3 days September 18 - 20, 1996. Mr. Wolfensohn is scheduled to participate in the dinner at 7:30 pm on Thursday September 19 in the Nest Lounge at the Willard Hotel, 1401 Pennsylvania Ave., N.W., Washington, D. C., telephone (202) 628-9100.

The 19 people attending dinner in addition to Mr. Wolfensohn will be -

- | | |
|--------------------------|---|
| 1. Chris Holyoak | - Controller, EBRD |
| 2. Francois Roussel | - Director, EIB |
| 3. Luis Botella Morales | - Deputy Director of Accounting, EIB |
| 4. Bengt Hongell | - Director of Accounting, Nordic Investment Bank |
| 5. Magdi Morcos | - Controller, Asian Development Bank |
| 6. Charles Boamah | - Director of Accounting, African Development Bank |
| 7. John E. Belgard | - Chief, Central Accounting, IADB |
| 8. Renaldo Rotter | - Central Accounting, IADB |
| 9. Juan Herrera | - Chairman, International Federation of Accountants |
| 10. John Gruner | - Director-General, International Fed. of Accountants |
| 11. David Williams | - Treasurer, IMF |
| 12. William Lewis | - Partner, Price Waterhouse |
| 13. Christine Tate | - Partner, Deloitte Touche Tohmatsu International |
| 14. Birgitta Kantola | - Vice President/Chief Financial Officer, IFC |
| 15. Michael Barth | - Director & Controller, IFC |
| 16. Kenneth Assal | - Chief, Accounting & Budgeting, IFC |
| 17. Jules W. Muis | - Vice President & Controller, World Bank |
| 18. Fayezul Choudhury | - Director of Accounting, World Bank |
| 19. Randolph A. Andersen | - Chief, Central and Operational Accounting, World Bank |

The Agenda for the forum is attached. By the time Mr. Wolfensohn has dinner with the group we will have discussed the following topics -

1. Rotation of External Auditors - Most MDBs have gone through a similar process to that of the Bank with the following results:
 - (a) IADB - Arthur Andersen took over from Price Waterhouse
 - (b) EBRD - Arthur Andersen took over from Deloitte's
 - (c) EIB - Ernst & Young will take over from Price Waterhouse
 - (d) AfDB - Deloitte's took over the complete audit (formerly joint)
 - (e) NIB - Use KPMG affiliate
 - (f) AsDB - Presently have Deloitte's, but presently in bidding process

2. Internal Controls - We will have discussed the substantial progress made in the Bank's Finance Complex using control self assessment approaches within the COSO framework, as well as that of the IFC. We will have also talked about plans for FY97 workshops and awareness training particularly outside of the Finance Complex.
3. Systems Developments such as those recently introduced in the Bank through FACT as a management enquiry system for Budget Admin. (BAS) and Cost Accounting (COS) systems as well as the Business Management System and Fee/Reimbursable Expenses System in IFC will also have been demonstrated.
4. Borrower Accountability - We will have discussed (i) recent policy developments (OP/BP 10.02 Financial Management issued July 1996) and changed emphases in project preparation to improve borrower project financial management and accounting arrangements (ii) results of the meeting (March 1996) held with the Big 6 accounting firms in which they stressed the importance of the Bank improving its own staffing skills mix to properly address corruption and borrower accountability issues, and (iii) how the MDBs can work more closely together on borrower capacity building issues identified through country financial accountability assessments.
5. The Loan Administration Change Initiative is presently in progress to determine how the Disbursement function can be improved and turned around to become more integral to portfolio and project design and management. Some preliminary findings on stakeholder discussions (Borrowers, Task Managers, other staff) will have been shared with our MDB colleagues to ascertain their views and roles.
6. During the afternoon prior to the dinner we will have had presentations from and discussions with IFAC (International Federation of Accountants) IASC (International Accounting Standards Committee) and FASB (US Financial Accounting Standards Board) on Emerging Accounting and Auditing Issues. There is a lot of standard setting activity going on at the present time particularly as IASC develops its standards to provide IOSCO with a common basis for accounting and financial reporting by 1998. The afternoon meeting will be a precursor to the Friday morning discussion by the MDBs of their present compliance with IASs and/or US GAAP and how they will deal with such matters as -
 - Impaired Loans/Overdues
 - Financial Instruments Disclosures (IAS 32)
 - Hedge Accounting Proposals (FASB)
 - Accounting for Guarantees
 - Heavily Indebted Poor Country Initiative

For your information a comparative table of respective MDB accounting policies is attached at Annex 2.

Footnote -

7. The Bank actively supports IFAC and IASC (as well as the International Organisation of Supreme Audit Institutions and the Inter-Governmental Group of Experts on standards of accounting and reporting) in their efforts to bring about global harmonisation of accounting and auditing standards. We have representatives on their Consultative Groups and several steering committees. IASC presently receives support from the Special Grants Program (SGP) to

develop an international accounting standard for agriculture. IFAC presently has an application before the SGP since September 1995 for support in funding the development of government accounting standards (one of the biggest problems to the Bank is the lack of such uniform standards) - I am sure that they will ask of their application's status. IFAC may also pursue the question of Mr. Wolfensohn's availability to be the keynote speaker at the World Congress of Accountants in Paris in October 1997 (see correspondence at Annex 3). I am not aware of any other issues that might be raised by anyone else.

Please let me know if you require further details.

Attachments

cc: Mrs. Jessica Einhorn, EXC
Mr. Jules W. Muis, CTRVP
Mr. Fayezul Choudhury, ACTDR

Sixth MDB Controllers Forum
Washington, D. C.
Agenda

Annex 1
Page 1 of 3
DRAFT

Wednesday, September 18, 1996			Lead
		(a.m. Room JB1-075)	
9:00 am	Session #1	Welcome	Jessica Einhorn/Birgitta Kantola
9:15 am	#2	Rotation of External Auditors • Status • Transition arrangements	Randolph A. Andersen/Kenneth Assal
10:30 am		Coffee	
10:45 am	#3	Reviewing Internal Controls using COSO Framework * Recent Experiences at the World Bank and IFC	Blanshard Marke/Allen Shapiro
12:30 pm		Lunch (E Dining Room #6)	
		(p.m. Room 18-302)	
2:00 pm	#4	Financial Accounting Cost System	Avivah Litan/P. R. Ravi
3:15 pm		Coffee	
3:30 pm	#5 #6	Business Management System (IFC) Fee and Reimbursable Expenses (IFC)	Michael Barth/Ellen Schwab Michael Barth/Kenneth Assal
7:00 pm		Coach Departs Georgetown Suites Hotel	
7:30 pm		Dinner at L'Auberge Chez Francois, Great Falls, Virginia Tel. (703) 759-3800	Hosted by Michael Barth International Finance Corporation

DRAFT

Sixth MDB Controllers Forum
Washington, D. C.
Agenda

Thursday, September 19, 1996			Lead
(All Day Room JB1-075)			
9:00 am	Session #7	Borrower Accountability • Operational Policy Developments • Meeting with Big 6 Audit Firms • Reform Initiatives • Orchestrated approach • Country Strategies	Randolph A. Andersen/George Russell
10:30 am		Coffee	
10:45 am	#8	Loan Administration Change Initiative • Support for Portfolio Management Staff	V. S. Raghavan/Suzanne Morris
12:00 pm		Mitigating Corruption	Jules W. Muis/Myla Williams
12:30 pm		Lunch at the White House Connection 1714 G St, NW Tel. (202) 842-1777	
2:00 pm	#9	Accounting and Auditing Developments • Special Grants Program Support to International Accounting Bodies	Randolph A. Andersen
	#10	• International Federation of Accountants	John Gruner, Director General, IFAC Juan Herrera, Chairman, IFAC
	#11	• International Accounting Standards Committee	Paul Pacter, International Accounting Fellow, IASC
3:30 pm		Coffee	
3:45 pm	#12	(Cont'd) Accounting Standards • Financial Accounting Standards Board	Jim Liesenring, Deputy Chairman, FASB
5:30 pm		Taxis depart for IADB	
5:45 pm		Cocktails at 1300 New York Avenue, N.W.	Hosted by Charles Sethness & Carlos Santistoven Inter-American Development Bank
7:00 pm		Walk from IADB	
7:30 pm		Dinner at Willard Hotel, 1401 Pennsylvania Avenue in "The Nest Lounge" Tel. (202) 628-9100	Hosted by James D. Wolfensohn, President, World Bank

DRAFT

Friday, September 20, 1996		Sixth MDB Controllers Forum Washington, D. C. Agenda	Lead
		(All Day Room JB1-075)	
9:00 am	Session #13	Accounting Policy Comparison • MDB's Compared (Update) • Impaired Loans/Overdues • Financial Instruments Disclosure • Hedge Accounting Proposals • Accounting for Guarantees • Heavily Indebted Poor Countries Initiative	Chuck McDonough/Claire Morson/Debbie Schermerhorn
10:30 am		Coffee	
10:45 am	#13	(cont'd) Accounting Policy	
12:30 pm		Lunch (E Dining Room #1)	
2:00 pm	#14	Financial Performance Indicators for Management (including Benchmarking) • MDB Task Force Report	Fayezul Choudhury/Michael Barth
3:30 pm		Coffee	
3:45 pm	#15	The Controller's Evolving Role • Some leading questions	Jules W. Muis
7:00 pm		Taxi's Depart Georgetown Suites Hotel	
7:30 pm		Dinner at The 1789 Restaurant, 1226 36th St., N.W. in the Middleburg Room (202) 965-1789 (Including Spouses)	Hosted by Jules W. Muis, CTRV ² , World Bank

5:15 pm
9/13/96

ACCOUNTING POLICIES

Annex 2
Page 1 of 3

Organization	IBRD	IFC	AsDB	AfDB	IADB	NIB	EBRD	EIB
Financial Statement Date	6/30/96	6/30/96	12/31/95	12/31/94	12/31/95	12/31/95	12/31/95	12/31/95
Basis of Accounting	US GAAP/IAS	US GAAP/IAS	US GAAP	IAS	US GAAP	IAS	IAS EU Directives	IAS EU Directives
<i>Accounting Policy</i>								
Loan Loss Provision								
<i>General or Specific</i>	Specific	Both	Both (Private Sector); Specific (Public)	Both (Private Sector); General (Public)	General	Both	Both	Specific
<i>Netted against the loan balance</i>	yes	yes	yes	no	yes	Specific: yes General: no	yes, specific (loans & share investments)/ no, for general portfolio risks	yes
Investments								
<i>(a) Treasury Carried at cost or marked-to-market</i>	Both HTM and trading portfolios	Avail. for sale/ Trading (fair/market value); HTM (amortized cost)	Available for Sale - Market value	Mark-to-Market (MTM)	Mark-to-Market (MTM)	Trading portfolio: LCM Investment portfolio: amortized cost	Inv. portfolio: amortized cost Marked-to-market port.: market value	Inv. portfolio: amortized cost Hedging port.: amortized cost Operational port.: MTM
<i>(b) Equity Investments</i>		At Cost (specific and general provisions)	Lower of cost or net realiz. value (general prov.)	At Cost (specific provisions)			At Cost (less specific provision)	

ACCOUNTING POLICIES

Annex 2
Page 2 of 3

	IBRD	IFC	AsDB	AfDB	IADB	NIB	EBRD	EIB
Fair Value Disclosure								
<i>Loans</i>	Fixed rate - discounted cash flow	Fixed rate - discounted cash flow	Fixed rate - discounted cash flow	Fixed rate - discounted cash flow	Not practicable to determine	Not disclosed	Not disclosed	Not disclosed
	Variable - based on fair value of borrowings	Variable - carrying value adjusted for credit risk	Variable - entry value method - fair value approximates carrying value	Variable rate - fair value = carrying value				
<i>Borrowings</i>	Market value or discounted cash flow	Discounted cash flow	Market price where available or replacement value	Market value or replacement value	Market prices or prices of comparable instruments	Not disclosed	Not disclosed	Not disclosed
<i>Investments</i>	Market value, matrix pricing or discounted cash flow	Market where available, otherwise alternate valuation techniques including discounted cash flow	Market value	Market value	Market prices or prices of comparable instruments	Market value and LCM	Not disclosed	Market prices

	IBRD	IFC	AsDB	AfDB	IADB	NIB	EBRD	EIB
Financial Instruments Disclosure								
<i>FAS 105</i>	yes	yes	yes	yes	yes	yes	yes	no
<i>FAS 107</i>	yes	yes	yes	yes	yes	no	no	no
<i>FAS 119</i>	yes	yes	yes	yes*	yes	no	no	no
<i>Other (list)</i>	none	none	none	none * Notes I(d) and O in Annual Report	none	none	Currency balance sheet, Interest rate gap analysis	EU Directives - Risk assoc. w/ swap contracts - Statement of futures position
Retained Earnings								
<i>Transfers out of retained earnings</i>	yes	no	yes	yes	yes	Dividends	yes (but not exercised)	Capitalize part of Reserves as paid up capital
Currency Translation								
<i>To net income or retained earnings</i>	Retained earnings	Net income	Retained earnings	Retained earnings	Retained earnings	Net income	Both	Net income
<i>MOV</i>	yes	no	yes	CTA on subscriptions	yes	no	Conversion reserve(not an ongoing MOV)	yes

JULES W. MUIS
Vice President and Controller

September 5, 1996

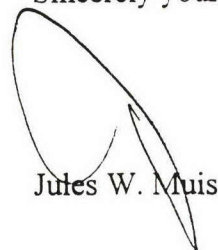
Mr. John W. Gruner
Director General
International Federation of Accountants
114 West 47th Street, Suite 2410
New York, New York 10036

Dear John:

Jim Wolfensohn has asked me to respond on his behalf to your letter to him of August 21, in which you and Juan Herrera requested a private meeting with him outside the MDB Controllers' Meeting activities later this month. Unfortunately, Jim's very full schedule does not permit him to accept your kind invitation, but he is looking forward to joining you for dinner the evening of September 19th, and, if there is a window, I suggest you informally raise the possibility of his being the keynote speaker at the 15th World Congress of Accountants in Paris in October 1997. I know that the World Congress theme of "Accountants and Society -- Serving the Public Interest" is a subject of great interest to him, in the context of the Bank's fiduciary and development roles.

I look forward to seeing you in two weeks.

Sincerely yours,



Jules W. Muis

bcc: Messrs. Choudhury, Andersen
EXC Correspondence Unit (Ref. No. 11421)



INTERNATIONAL FEDERATION
OF ACCOUNTANTS

114 West 47th Street, Suite 2410 Tel: (212) 302-5952
New York, New York 10036 Fax: (212) 302-5964

August 21, 1996

Mr. James Wolfensohn
President
The World Bank
1818 H Street
Washington, DC 20433

VIA FAX: 1-202/522.3433

Dear Mr. Wolfensohn:

About two months ago, we wrote to invite you to be the keynote speaker for the 15th World Congress of Accountants, to be held in Paris in October 1997. I also know that you were contacted by Mr. Geoffrey Heeley on the same subject. We were advised by your office that it would be difficult for you to make a commitment so far in advance, which we fully appreciate. We are, however, eager to identify a speaker and hope that you might be able to make a provisional acceptance.

My reason for writing you at this time is to let you know that Juan Herrera, the President of IFAC and I will be in Washington on the 19th and 20th of September and would welcome the opportunity to meet with you during that time, to personally extend the invitation to speak. We will, in fact, be at the bank on the afternoon of the 19th to participate in a session at the MDB Controllers Meeting, which is being organized by Randolph Andersen and Jules Muis. I understand that you may be joining us for dinner that evening, but we would also seek a private meeting with you outside of the MDB activities.

In addition to the World Congress, we would also like to address the general subject of accountability. I understand that Randolph Andersen has recently discussed this issue with you and the "Accountability Checklist" that is being developed based on the existing World Bank *Financial Accounting Reporting and Auditing Handbook*. This entire subject gets into systemic issues related to accountability and the accountancy profession in the countries throughout the world. As the worldwide organization for the accountancy profession, IFAC is ideally placed, by itself and through Regional Organizations throughout the world to contribute directly to improving accountability and the accountancy profession. We would welcome the opportunity to give you a better idea of what IFAC is, what it has achieved, and what it can achieve in the future.

I was recently reading an article on the World Bank in the current issue of *WorldBusiness*, in which you are quoted heavily. There are frequent references to the changes at the bank and the need to insure that the loans the bank is making actually translate into improved development. This dovetails very nicely with the whole subject of accountability. It also conforms with the World Congress theme of *Accountants and Society-Serving the Public Interest*, which is what led us to extend the keynote speaker invitation in the first place. As the leader of an international development bank that seeks to improve the lot of society in all its phases-economic, social, political- you would be ideally placed to set the stage for a series of meetings that will explore how accountants can help that development.

I will call your office sometime next week, to see if it would be possible to schedule some time for Mr. Herrera and me to visit with you. We have had a long and very satisfying relationship with the bank, primarily through Randolph Andersen and Jules Muis and their predecessors. We would like to enhance that relationship by beginning a dialogue with you on how IFAC and the bank can continue to work together to achieve our mutual objectives.

Sincerely,

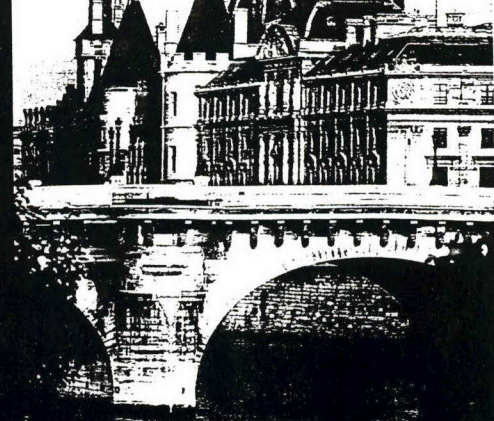
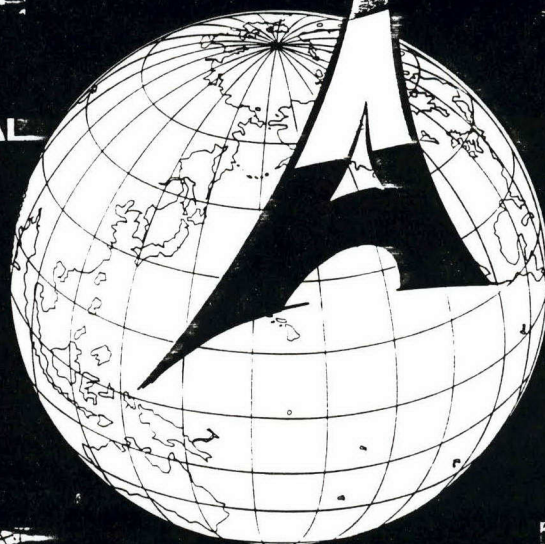
John W. Gruner
Director General

**XV^{ème} CONGRÈS MONDIAL
DE LA COMPTABILITÉ**

XVth WORLD CONGRESS
OF ACCOUNTANTS

XV. WELTKONGRESS
DER ACCOUNTANTS

XV^{to} CONGRESO
MUNDIAL
DE CONTADORES



**La Comptabilité et la Société
Au service de l'Intérêt Public**

**Accountants and Society-Serving
the Public Interest**

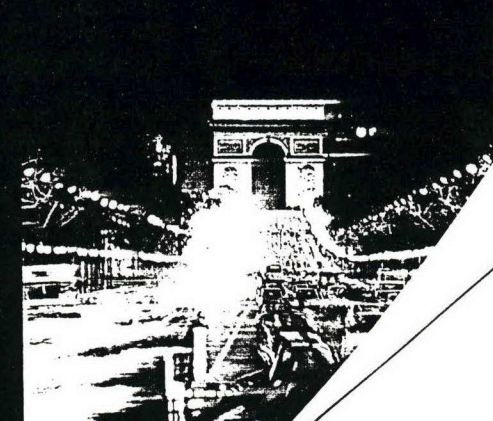
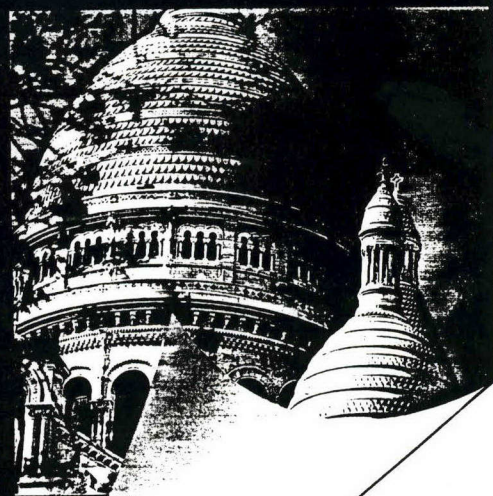
**Accountants und
Gesellschaft-Im
Dienst des öffentlichen Interesses**

**Los Contadores y la Sociedad
Al Servicio del Interés Público**

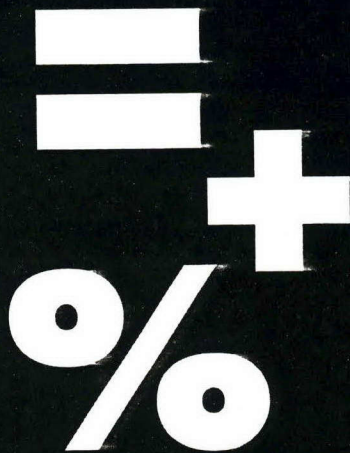


**26/29
OCTOBRE 1997
PARIS-FRANCE**

**Le Palais
des Congrès
de Paris**



**PREMIÈRE ANNONCE
FIRST ANNOUNCEMENT
ERSTE BEKANNTGABE
PRIMER PROGRAMA**



A nos collègues de la profession comptable

Nous avons le plaisir de vous inviter à participer au XV^{ème} Congrès Mondial de la Comptabilité. Notre sujet «La comptabilité et la Société : au service de l'intérêt public» est un rappel particulièrement approprié de notre responsabilité fondamentale. A l'ère de l'information quand la technologie s'envole et quand notre vie professionnelle est surchargée par les exigences des clients, des employeurs et des autres parties intéressées, nous ne devons pas oublier que notre objectif premier est d'être au service de l'intérêt public.

Avec le changement induit par l'économie globale sur notre société, on observe également une mutation de l'intérêt public. Les professionnels de la comptabilité sont fiers de leur tradition de services. Aujourd'hui, nous sommes au défi de maintenir cette tradition. Le public à qui nous offrons nos services attend des experts comptables qu'ils assument plus de responsabilités et offrent de nouveaux services dans des domaines où les connaissances techniques traditionnelles ne sont pas toujours adaptées. Le programme technique du congrès abordera les changements actuels et les possibilités qu'ont les experts comptables de faire face à ces nouvelles demandes de la société. Une combinaison de réunions plénières et d'ateliers plus restreints, permettra aux participants d'écouter les opinions d'experts de haut niveau, d'échanger leurs points de vue avec leurs collègues venus des quatre coins du monde - et de mettre en valeur la richesse personnelle de notre profession.

Paris est une ville exceptionnelle qui offre un cadre parfait pour ce congrès. Le Congrès Mondial de la Comptabilité s'était déjà tenu à Paris en 1967 et 30 ans plus tard nous savons que nos hôtes, l'Ordre des Experts Comptables et la Compagnie Nationale des Commissaires aux Comptes, prépareront un programme social remarquable qui complètera agréablement les réunions techniques. Ce sera un événement important pour les experts comptables, pour l'IFAC et ses instituts membres et - ce qui est le plus important - pour l'avenir de la profession.

Peter Agars
Président

Juan Herrera
Président adjoint

C'est avec un très grand plaisir que les instituts français, membres fondateurs de l'IFAC et de l'IASC, vous accueilleront à Paris lors du prochain Congrès Mondial de la Comptabilité à la fin d'octobre 1997.

Le thème du congrès permettra d'aborder les grands sujets qui conditionnent l'avenir de la profession comptable. Devant la complexité croissante de l'environnement économique, notre profession doit apparaître comme une profession responsable qui oeuvre dans l'intérêt des entreprises mais aussi du public au sens le plus large avec une implication croissante dans la vie publique.

Les professionnels entendent affirmer leur volonté de mettre à la disposition de tous les citoyens leur expertise et leur souci du bon équilibre des affaires économiques dans un contexte mondial. Nous aurons le plaisir d'écouter pendant les trois jours de conférence les experts les plus reconnus dans des domaines très variés et compte tenu de la diversité et de la qualité de l'auditoire attendu, nul doute que les débats seront particulièrement riches.

Nous remercions vivement l'International Federation of Accountants d'avoir choisi la France et Paris pour le Congrès Mondial de 1997. C'est un grand honneur pour la profession française que de recevoir pour la 2^{ème} fois et 30 ans après, ce congrès qui rassemble les experts-comptables du monde entier.

Vous pouvez être sûrs que nos deux institutions et leurs 15.000 membres se mobiliseront pour que votre séjour soit inoubliable. Le congrès se tiendra en plein centre de Paris et nous mettrons tout en oeuvre pour vous permettre de visiter notre capitale avant et après les sessions de travail, le mois d'octobre étant le moment idéal pour découvrir et redécouvrir Paris.

Nous nous réjouissons de vous rencontrer à Paris en octobre 1997.

Didier KLING
Président de la Compagnie
Nationale des
Commissaires aux Comptes

René RICOL
Président de l'Ordre
des Experts Comptables

To Our Colleagues in the Accountancy Profession

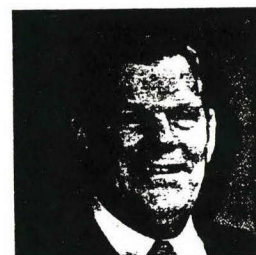
We are pleased to invite you to attend the XVth World Congress of Accountants. Our theme «Accountants and Society - Serving the Public Interest» is an especially appropriate reminder of our ultimate responsibility. In a fast-paced information age, with technology advancing in leaps and bounds, with our professional lives overly burdened by demanding clients, employers and other stakeholders, we must remember that our primary goal is to serve the public interest.

As society changes in our global economy, however, the public interest also changes. The accountancy profession has a proud tradition of service but we are being challenged to maintain that tradition. The public we serve expects accountants to take on more responsibility and to provide new services, areas in which traditional expertise may not always be enough. The Congress technical program will address the changes taking place and what the profession can do to respond to these new expectations of society. A combination of plenary sessions and smaller workshops will enable participants to hear the opinions of leading experts and exchange views with their colleagues from around the world - and to emphasize the very human nature of our profession.

Paris is one of the truly great cities of the world. The 1967 World Congress of Accountants was held in Paris and thirty years later we know our hosts, the Ordre des Experts Comptables and the Compagnie Nationale des Commissaires aux Comptes, will prepare an exciting social program to complement the technical sessions. This will be an important event, for accountants, for IFAC and its member bodies and, most importantly, for the future of the profession.

Peter Agars
President

Juan Herrera
Deputy President



It is with great pleasure that the French Institutes, founding members of IFAC and IASC, will welcome you to Paris for the next World Congress of Accountants from October 26th to 29th 1997.

The congress theme has been centered on the main topics which condition the future of the accountancy profession. Faced with the ever-growing complexity of our economic environment, our profession must keep up its image of responsible profession striving in favour of firms but also in favour of the public in its

widest sense with an increasing implication in public life. The accountants intend asserting their will to make available to each and everyone their expertise and their commitment to serve the public interest. During the three days of the congress, we will have the pleasure of being addressed by the most acknowledged experts in different fields and considering the diversity and quality of the expected audience, the debates can only be of a particularly high level. We wish to thank the International Federation of Accountants heartily for having chosen France and Paris for the 1997 World Congress. It is a great honour for the French accountants to host for the second time, 30 years later, this congress which gathers the accountants from all over the world. Be sure that our 2 institutes with their 15,000 members will take all the necessary arrangements to make your trip a memorable one. The congress will be held in downtown Paris and everything will be done to enable you to visit our capital city before and after the work sessions, October being an ideal time to discover and rediscover Paris. We are looking forward to seeing you in Paris in October 1997.

Didier KLING
President of the Compagnie
Nationale des
Commissaires aux Comptes

René RICOL
President of the Ordre
des Experts Comptables

An unsere Kollegen des Accountancy-Berufsstands

Wir freuen uns, Sie zu dem XV. Weltkongreß der Accountants einzuladen. Unser Thema «Accountants und Gesellschaft - im Dienst des öffentlichen Interesses» ist ein besonders geeignetes Erinnerungszeichen für unsere entscheidende Verantwortung. In unserem rasanten Informations-Zeitalter, wo sich die Technologie mit schnellen Schritten weiterentwickelt und wo das Berufsleben von anspruchsvollen Kunden, Arbeitgebern und anderen Verantwortlichen stark belastet wird, dürfen wir nicht vergessen, daß unser oberstes Ziel ist, im Dienste der Öffentlichkeit zu stehen. Da sich die Gesellschaft in unserem globalen Wirtschaftssystem ändert, verändert sich jedoch auch das Interesse der Öffentlichkeit. Der Berufsstand der Accountants hat die stolze Tradition eines Dienstleistungsanbieters, jedoch stehen wir vor der Herausforderung, diese Tradition aufrechtzuerhalten. Die Öffentlichkeit, in deren Dienst wir stehen, erwartet von den Accountants, daß sie mehr Verantwortung übernehmen und neue Dienstleistungen zur Verfügung stellen - Bereiche, in denen das traditionelle Fachwissen nicht immer ausreicht.

Das technische Programm des Kongresses wird sich mit den derzeitigen Änderungen befassen sowie mit den Möglichkeiten des Berufsstands, den neuen Erwartungen der Gesellschaft gerecht zu werden. Durch eine Kombination von Plenarsitzungen und kleineren Arbeitsgruppen können die Teilnehmer die Meinung von führenden Experten hören und ihre Standpunkte mit Kollegen aus der ganzen Welt austauschen - und darüber hinaus wird der äußerst menschliche Aspekt unseres Berufsstands hervorgehoben.

Paris ist eine der herausragenden Weltstädte. Schon der Weltkongreß der Accountants 1967 wurde in Paris gehalten, und 30 Jahre später wissen wir, daß unsere Gastgeber, der Ordre des Experts Comptables und die Compagnie Nationale des Commissaires aux Comptes, ein aufregendes Rahmenprogramm zur

Ergänzung der fachlichen Sitzungen vorbereiten werden. Der Kongreß wird eine wichtige Veranstaltung für die Accountants, IFAC und deren Mitgliedsghremien sein - und was am wichtigsten ist, für die Zukunft des Berufsstands.

Peter Agars
Präsident

Juan Herrera
Stellvertretender
Präsident



Die französischen Institute, Gründungsmitglieder von IFAC und IASC, freuen sich sehr, Sie beim nächsten Weltkongreß der Accountants Ende Oktober 1997 in Paris begrüßen zu dürfen. Das Thema des Kongresses wird Ihnen ermöglichen, die für den Berufsstand der Accountants bedeutenden Themenbereiche anzusprechen. Angesichts der zunehmenden Komplexität des wirtschaftlichen Umfelds müssen wir als ein verantwortungsbewußter Berufsstand auftreten, der im Interesse der Unternehmen, aber auch der Öffentlichkeit im weitesten Sinne, mit einer

zunehmenden Einbeziehung in das öffentliche Leben tätig ist. Die Accountants möchten ihre Absicht verdeutlichen, allen Bürgern ihr Fachwissen und ihren Einsatz im Dienste des kollektiven Interesses zur Verfügung zu stellen. Während der dreitägigen Konferenz haben Sie die Möglichkeit, die Meinung der anerkanntesten Experten zu einem weitläufigen Themenbereich zu hören. Angesichts der Vielfalt und der Qualität des zu erwartenden Publikums besteht kein Zweifel über die Reichhaltigkeit der Debatten. Wir danken der International Federation of Accountants, daß sie Frankreich und Paris für den Weltkongreß 1997 gewählt hat. Es ist eine große Ehre für den französischen Berufsstand, nach 30 Jahren zum zweiten Mal Gastgeber dieses Kongresses zu sein, an dem Accountancy-Experten aus der ganzen Welt teilnehmen werden. Sie können sicher sein, daß unsere beiden Institute und die 15.000 Mitglieder alles in die Wege leiten werden, damit dieser Aufenthalt zu einem unvergesslichen Ereignis wird. Der Kongreß findet im Herzen von Paris statt. Vor und nach den Arbeitssitzungen haben Sie die Möglichkeit, unsere Hauptstadt zu besichtigen, wobei der Monat Oktober der ideale Zeitpunkt ist, Paris zu kennenzulernen oder erneut zu entdecken. Wir freuen uns, Sie im Oktober 1997 in Paris begrüßen zu dürfen.

Didier KLING
Präsident
Compagnie Nationale des
Commissaires aux Comptes

René RICOL
Präsident
Ordre des Experts Comptables

A nuestros colegas de la profesión contable

Nos cabe el placer de invitarlos a participar en el XVº Congreso Mundial de Contabilidad. Nuestro tema «Los Contadores y la Sociedad: al servicio del interés público» es un recordatorio particularmente apropiado de nuestra responsabilidad fundamental. En esta era de la información, época en la cual la tecnología despegue vertiginosamente y nuestra vida profesional se complica ante la creciente exigencia de los clientes, empleadores y demás responsables, no debemos olvidar nuestro principal objetivo, a saber el permanecer al servicio del interés público.

Con los cambios inducidos por la economía global en nuestra sociedad, observamos igualmente una mutación de dicho interés público. Las profesiones de contabilidad poseen una tradición orgullosa en materia de servicios. Hoy en día, encaramos el reto de mantener esa tradición. El público al que ofrecemos nuestros servicios espera que los contadores asuman mayores responsabilidades y ofrezcan nuevos servicios en unos ámbitos en los cuales los conocimientos técnicos tradicionales han dejado de ser suficientes. En el programa técnico del congreso podremos abordar todos aquellos cambios actuales así como las posibilidades que tienen los contadores de hacer frente a esas nuevas exigencias de la Sociedad. Una combinación de reuniones plenarias y de mesas redondas más limitadas permitirá a los participantes enterarse de las opiniones de peritos de alto nivel, intercambiar sus ideas con las de numerosos colegas procedentes de los cuatro puntos cardinales, y realizar los aspectos humanos de nuestra profesión.

Paris es una ciudad excepcional y que brinda un marco perfecto para este congreso. Ya en 1967 se celebró en París el Congreso Mundial de Contadores, y treinta años más tarde seguimos convencidos de que nuestros anfitriones, el Ordre des Experts Comptables y la Compagnie Nationale des Commissaires aux Comptes, prepararán un programa social excepcional para completar las reuniones técnicas. Será, pues, un acontecimiento importante para los contadores, para IFAC y sus afiliados, y más aun, para el porvenir de la profesión.

Peter Agars
Présidente

Juan Herrera
Présidente adjunto

3

Los institutos franceses, miembros fundadores de IFAC y de IASC, tendrán el gran placer de acogerlos a Uds. en Paris a fines de octubre de 1997 con oportunidad del próximo Congreso Mundial de Contabilidad.

El tema del congreso permitirá abordar las grandes cuestiones que condicionan el futuro de la profesión contable. Frente a la creciente complejidad del entorno económico, nuestra profesión debe presentarse como una profesión responsable que actúa en defensa de los intereses de la empresa, así como del público en el sentido más amplio del término, a la vez que se implica de manera creciente en la vida pública.

Los profesionales quieren afirmar su voluntad de ofrecer a todos los ciudadanos sus competencias, pericia y participación al servicio del interés colectivo. Durante tres días de conferencias tendremos el placer de escuchar a los más prestigiosos expertos de los más variados ámbitos, y habida cuenta de la diversidad y de la calidad de la audiencia que esperamos, no nos cabe la menor duda de que los debates serán particularmente enriquecedores.

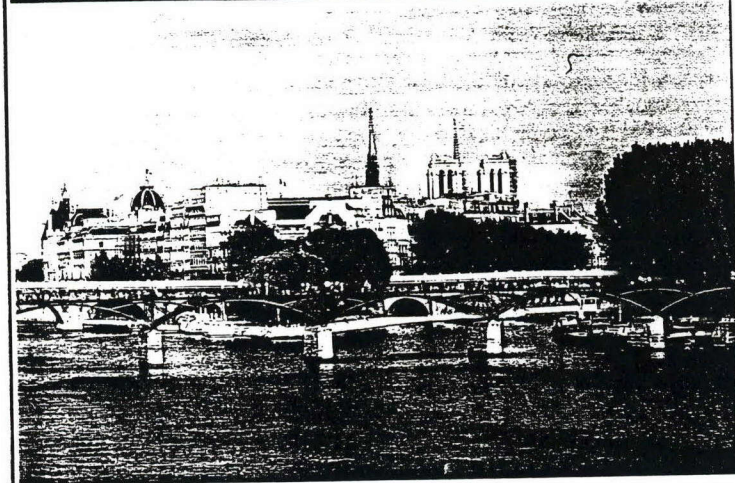
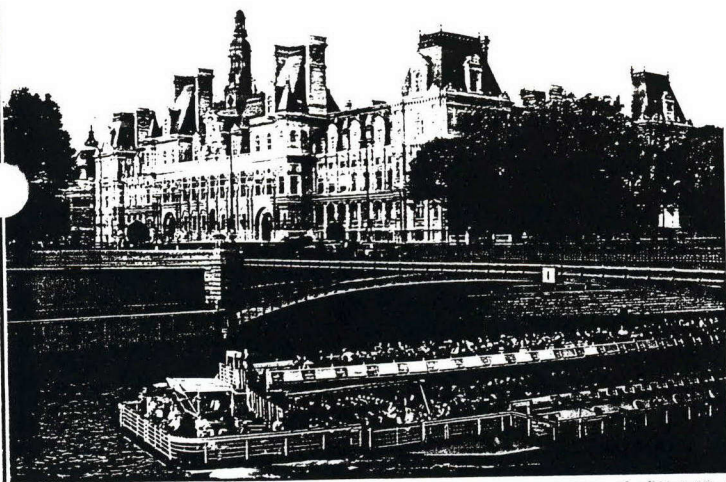
Manifestamos nuestro mayor agradecimiento a la International Federation of Accountants por haber escogido a Francia y a Paris para celebrar el Congreso Mundial de 1997. Es un insigne honor para la profesión francesa el recibir por segunda vez, y al cabo de treinta años, este Congreso que reúne a los expertos-contables del mundo entero.

Podemos asegurarles que nuestras dos instituciones y sus 15 000 miembros so movilizarán para que su estancia sea inolvidable. El congreso se celebrará en pleno centro de Paris, y haremos todo lo posible para que Ud. pueda visitar nuestra Capital antes y después de las sesiones de trabajo, ya que el mes de Octubre es la época ideal para descubrir o volver a descubrir la ciudad de Paris.

Nos alegramos sobremanera encontrarnos con Ud. en Octubre de 1997.

Didier KLING
Presidente de la Compagnie
Nationale des
Commissaires aux Comptes

René RICOL
Presidente del
Ordre des Experts Comptables



QUAND :

4 Du 26 au 29 octobre 1997.

OÙ :

Paris, le cadre parfait.

Son dynamisme économique et financier, son développement tourné vers l'avenir, mais respectueux des équilibres écologiques et humains, en font une destination d'exception pour les hommes d'affaires du monde entier, soucieux de mener à bien leurs activités professionnelles dans un cadre hors du commun.

Paris est la capitale d'un certain «art de vivre» à la française où la culture se conjugue avec tous les charmes d'une ville aux mille visages. Dans le patrimoine universel, cette ville à nulle autre pareille occupe une place tout à fait particulière: chaque homme, d'où qu'il vienne, y retrouve une part de son imaginaire, quelque chose comme une seconde patrie. Le Palais des Congrès de Paris sera heureux d'accueillir le XVème Congrès Mondial de la Comptabilité. Sous son toit vous trouverez une panoplie complète et professionnelle qui a comme seul objectif vous rendre la vie facile et agréable. Une équipe de professionnels toujours présents pour vous conseiller et vous guider du début à la fin.

LE CONTENU :

Le programme du congrès:

Des séances plénières avec des intervenants de haut niveau reconnus internationalement, des sessions thématiques et techniques, des tables rondes et des réunions multi-nationales.

Des occasions uniques pour se rencontrer et échanger des idées, du savoir-faire et de l'information grâce au program-

me élaboré autour du thème du XVème Congrès Mondial de la Comptabilité:

La comptabilité et la Société : au service de l'intérêt public.

PROGRAMME TECHNIQUE:

A l'aube du 21^{ème} siècle, la profession doit faire face aux demandes d'une société qui est à la fois globale et en pleine mutation. Cependant, le rôle traditionnel du comptable au service de l'intérêt public, est toujours d'actualité.

THEMES :

L'intérêt public dans une société en mutation

L'intérêt public dans le tiers monde

L'intérêt public, les marchés globaux à capitaux et les organes internationaux de régulation et d'établissement des normes

L'intérêt public et l'écart avec les légitimes attentes de chacun
Une charte déontologique de la conduite professionnelle: la meilleure garantie au service de l'intérêt public.

LE PROGRAMME SOCIAL ET DE VISITE :

Paris, Le Louvre, Orsay, Beaubourg. Les chefs d'œuvres les plus grands jamais produits par l'esprit humain. Choc de la découverte: deux Millénaires d'art, de culture et de création.

QUI :

Les institutions françaises qui représentent 15.000 membres assistés d'un personnel technique de plus de 100.000 collaborateurs mettront tout en œuvre pour faire de ce congrès un moment inoubliable.

Vous pourrez y rencontrer, retrouver et trouver des collègues, des amis et des homologues du monde entier.

Une exposition technique mettant en lumière toutes les facettes de la profession comptable sera une valeur ajoutée à votre congrès.

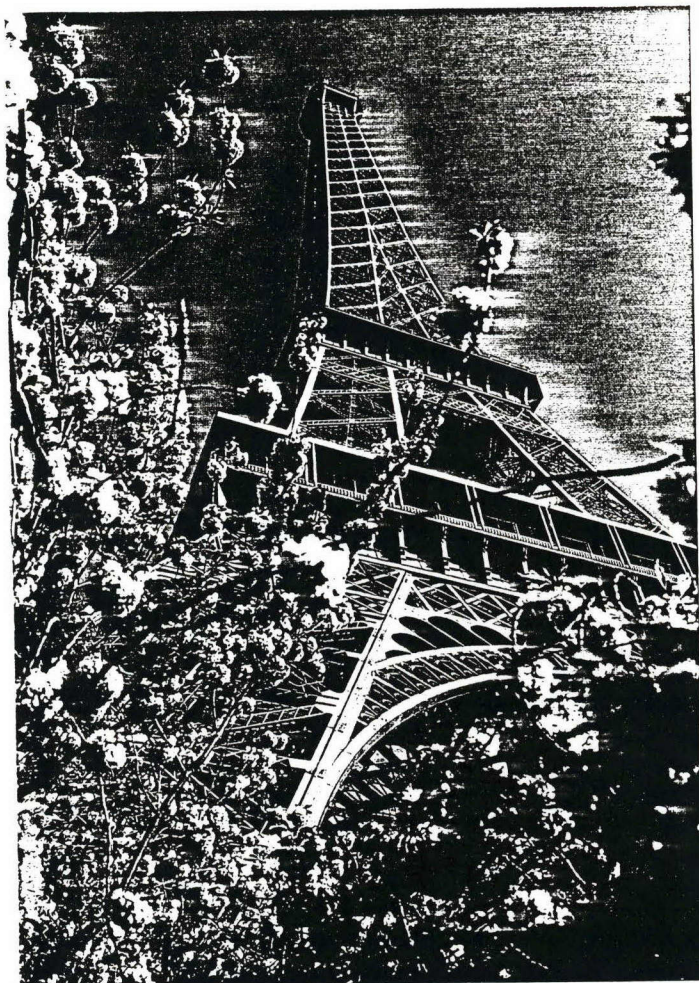
***La Comptabilité
et la Société :
au Service de
l'Intérêt Public***

LE CONGRES IAAER 1997

Comme c'est la tradition, le Congrès Mondial de la Comptabilité sera précédé du Congrès Mondial de l'International Association for Accounting and Research.

Il se tiendra en 1997, les jeudi après-midi 23, vendredi 24 et samedi 25 octobre à Paris, à la Maison de la Chimie, situé au cœur de la ville (rue de l'Université).

L'IAAER a retenu un thème large: «the changing world of accounting: global and regional issues» de telle façon que les participants, universitaires comme professionnels, puissent centrer leurs réflexions sur les récents changements intervenus dans un grand nombre de pays.



WHEN :

From October 26 to October 29 1997

WHERE :

Paris, the perfect setting.

An exceptional destination point for business executives from the world over who wish to hold their professional meetings in a distinctive environment thanks to a premier position because of its economic and financial dynamism based on a world-wide envied philosophy for future development that maintains a balance of ecological and human concerns. It is the capital of that very French «art of living» where culture mingles so naturally with all the other pleasures in life. From whichever corner of the world you hail, you will discover that certain magical quality. You will feel at ease - like a home away from home.

The Palais des Congrès de Paris (the Paris Congress Centre) will be happy to welcome the XVth World Congress of Accountants. Under its roof is a myriad of accessories whose sole purpose is to assist you and make you feel at ease in every possible way.

A competent staff of professionals is always on-hand to advise and guide you from start to finish. They are here to spoil you.

WHAT :

The Congress Programme:

Plenary sessions with high level key note speakers, state of the art technical sessions, workshops and cross-border cultural events.

Many opportunities to meet and exchange ideas, know-how and facts thanks to a comprehensive schedule all stemming from the XVth World Congress of Accountants theme :

Accountants and society: serving the public interest.

PROPOSED TECHNICAL PROGRAMME :

As we enter the 21 st century, the profession is faced with meeting the demands of a society that is both global in scope and rapidly changing.

Yet, the traditional role of the accountant, to serve the public interest is still there.

TOPICS

The public interest in a Changing Society

The public interest in the Developing World

The public interest, global capital markets and international regulatory and standard-setting bodies

The public interest and the expectation gap

Benchmark Professional Conduct - the best guarantee in serving the public interest.

THE SOCIAL AND EXCURSION PROGRAMME :

Visit the Louvre, the Musée d'Orsay, Beaubourg and so many others, for here are the finest masterpieces ever produced by the human intellect. You will be amazed at the discovery of two thousand years of art, creation and culture.

WHO :

The French Institutes representing 15,000 members assisted by 100,000 technical staff will make all the necessary arrangements to make this congress a never-to-be forgotten event. You will be able to meet, to meet up with and find, colleagues, friends and counterparts from all over the world.

An Accounting business show featuring all the facets of the accounting profession will enhance your professional exchanges.

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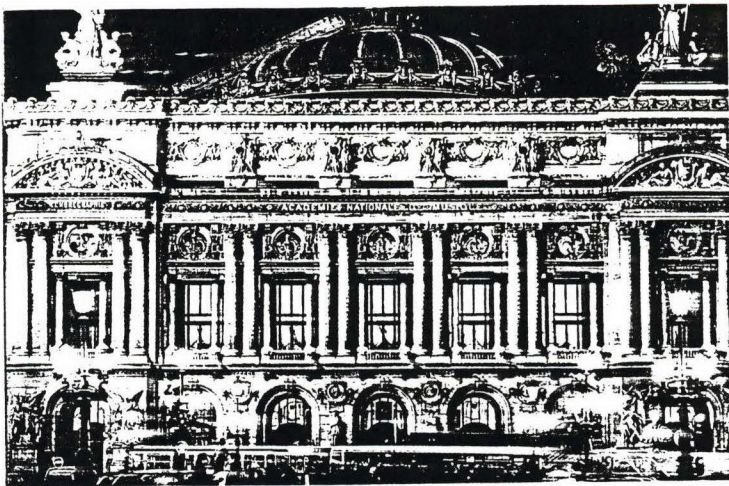
***Accountants and
Society :
Serving the Public
Interest***

THE IAAER 1997 CONGRESS

As is traditional, the World Congress of Accountants will be preceded by the World Congress of the International Association for Accounting and Research.

It will be held in 1997, Thursday 23rd, Friday 24th and Saturday 25th October in the Maison de la Chimie, which is located in the centre of Paris (Rue de l'Université).

IAAER has selected a wide theme: «the changing world of accounting: global and regional issues» to enable the participants, both academics and professionals to centre their reflection on the recent changes which have occurred in a great number of countries.



WANN ?

Vom 26. bis zum 29. Oktober 1997.

WO ?

In Paris - in einem idealen Umfeld.

Der Dynamismus für die Wirtschafts- und Finanzwelt und die zukunftsweisende, aber das ökologische und humane Gleichgewicht beachtende Entwicklung machen aus Paris einen außergewöhnlichen Treffpunkt für Geschäftsleute aus der ganzen Welt, die ihre professionellen Sitzungen in einem ganz besonderen Rahmen halten möchten.

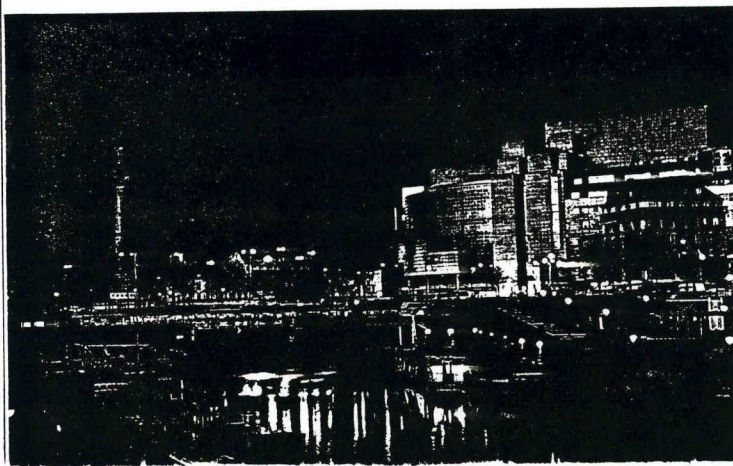
Paris ist die Hauptstadt der «französischen Lebenskunst», wo sich die Kultur mit den Reizen dieser vielseitigen Stadt vereinigt. Kein anderer Ort kommt Paris im universellen Kulturerbe gleich. Die Stadt nimmt eine ganz besondere Stellung ein, denn jeder, egal woher er kommt, findet dort einen Teil seiner Vorstellungswelt wieder, so etwas wie eine zweite Heimat.

- 6 Der 15. Weltkongreß der Accountants wird im Palais des Congrès de Paris (Pariser Kongreßzentrum) stattfinden, das erstklassig und professionell ausgestattet ist, um in jeder Situation zu Ihrem Wohlbefinden beizutragen. Kompetentes Personal steht Ihnen während des Kongresses jederzeit beratend zur Seite.

WAS ?

Das Kongreßprogramm :

Plenarsitzungen mit hochrangigen und international anerkannten Rednern, themenbezogene und technische Sitzungen, Rundtische und andere multinationale Veranstaltungen. Dank des umfassenden Programms, das im Rahmen des Themenbereichs des XV. Weltkongresses der Accountants («Accountants und Gesellschaft: im Dienst des öffentlichen Interesses») ausgearbeitet wurde, bieten sich einzigartige



Möglichkeiten, mit anderen Vertretern der Branche zusammenzutreffen und Ideen, Know-how und Informationen auszutauschen.

FACHPROGRAMM :

In Anbetracht des unmittelbar bevorstehenden 21. Jahrhunderts muß der Berufsstand den Anforderungen einer Gesellschaft entsprechen, die zum einen immer globaler wird und zum anderen ständigen Veränderungen ausgesetzt ist. Die traditionelle Rolle der Accountants im Dienste des öffentlichen Interesses ist jedoch nach wie vor von Gültigkeit.

THEMEN :

- * Das öffentliche Interesse in einer sich ändernden Gesellschaft
- * Das öffentliche Interesse mit Bezug auf die dritte Welt
- * Das öffentliche Interesse, die globalen Kapitalmärkte und die internationalen Regelungs- und Normenfestlegungsgremien
- * Das öffentliche Interesse und die Unterschiede bei den Erwartungen
- * Ein Kodex für Berufspflichten und Geschäftsgebahren: die beste Garantie im Dienste des öffentlichen Interesses

RAHMEN- UND AUSFLUGSPROGRAMM :

Paris - Louvre, Paris - Orsay, Paris - Beaubourg. Hier finden Sie die Meisterwerke der menschlichen Kreativität. Zwei Jahrtausende Kunst, Kultur und künstlerisches Schaffen werden auch Sie in großes Erstaunen versetzen.

WER ?

Die französischen Institute - die 15.000 Mitglieder vertreten, welche von mehr als 100.000 Fachkräften unterstützt werden - werden alles in die Wege leiten, um diesen Kongreß zu einem unvergeßlichen Ereignis zu machen.

Hier können Sie Freunde und Kollegen aus aller Welt ausfindig machen, treffen und wiedersehen.

Eine technische Ausstellung, auf der alle Aspekte der Berufssparte der Accountants hervorgehoben werden, ist ein zusätzlicher Höhepunkt Ihres Kongresses.

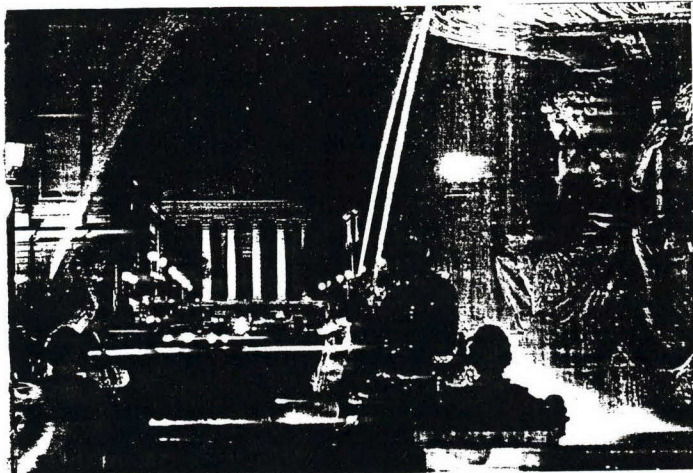
*Accountants und
Gesellschaft :
im Dienst des
öffentlichen Interesses*

IAAER-Kongreß 1997

Wie dies schon Tradition geworden ist, findet vor dem Weltkongreß der Accountants der Weltkongreß der International Association for Accounting and Research statt.

Dieser Kongreß wird am Donnerstag nachmittag, 23. Oktober, am Freitag, 24. Oktober und am Samstag, 25. Oktober 1997 im Maison de la Chimie im Herzen von Paris (rue de l'Université) gehalten.

IAAER hat einen umfangreichen Themenbereich bestimmt: «Die sich ändernde Welt des Accountings: globale und regionale Fragen», so daß die Teilnehmer von den Universitäten und aus dem Berufsleben ihre Überlegungen auf die jüngsten, in zahlreichen Ländern zu beobachtenden Änderungen konzentrieren können.



CUANDO :

Del 26 al 29 de Octubre de 1997

DONDE :

PARIS, el marco perfecto.

La ciudad de París, con su dinamismo económico y financiero, con su desarrollo cara al futuro, pero respetuosa de los equilibrios ecológicos y humanos, constituye un destino excepcional para los hombres de negocios del mundo entero, cuyo anhelo es llevar a cabo sus actividades profesionales en un marco poco común.

París es la capital de un cierto «arte de vivir» a la francesa, en donde la cultura se conjuga con los encantos de una ciudad con mil rostros.

Esta ciudad sin semejantes ocupa un lugar muy particular en el patrimonio universal. Cualquiera, de donde venga, encuentra en ella una parte de su imaginario, algo como una segunda patria.

El Palacio de Congresos de París tendrá el gusto de recibir al XVº Congreso Mundial de Contabilidad. Bajo sus techos, toda una panoplia completa y profesional, cuya única finalidad es ofrecerle a Ud. una vida más fácil y agradable.

Un equipo de profesionales siempre presentes para aconsejarlo y guiarlo de principio a fin.

EL CONTENIDO

El programa del congreso :

Sesiones plenarias con ponentes de alto nivel y de prestigio internacional, sesiones temáticas y técnicas, mesas redondas y reuniones multinacionales.

Oportunidades únicas para encuentros e intercambio de ideas, de competencias y de informaciones, gracias al programa elaborado en torno al tema del XVº Congreso Mundial de Contabilidad : La contabilidad y la Sociedad: al servicio del interés público.

PROGRAMA TECNICO :

Al alba del siglo XXI, la profesión tiene que hacer frente a una sociedad de magnitud planetaria y en plena mutación. No obstante, la función tradicional del contador al servicio del interés público sigue siendo de actualidad.

TEMAS :

El interés público en una sociedad en mutación

El interés público en el tercer mundo

El interés público, los mercados mundiales de capitales y los organismos internacionales de regulación y de establecimiento de normas

El interés público y la diferencia de las expectativas

Una Carta deontológica de conducta profesional : la mejor garantía al servicio del interés público.

EL PROGRAMA SOCIAL Y DE VISITAS :

París-El Louvre, París-Orsay, París-Beaubourg. Las mayores obras maestras producidas por el genio humano. El impacto del descubrimiento : dos milenios de arte, de cultura y de creación.

QUIENES :

Las instituciones francesas que representan 15.000 miembros asistidos por una plantilla técnica de más de 100.000 empleados desplegarán todos sus esfuerzos para convertir al Congreso en un momento inolvidable.

Podrá Ud. conocer, encontrar, volver a encontrar a los colegas, amigos y homólogos del mundo entero.

Una exposición técnica que destacará todos los aspectos de la profesión contable constituirá un valor añadido de su congreso.

***Los contadores y la
sociedad :
al servicio del
interés público***

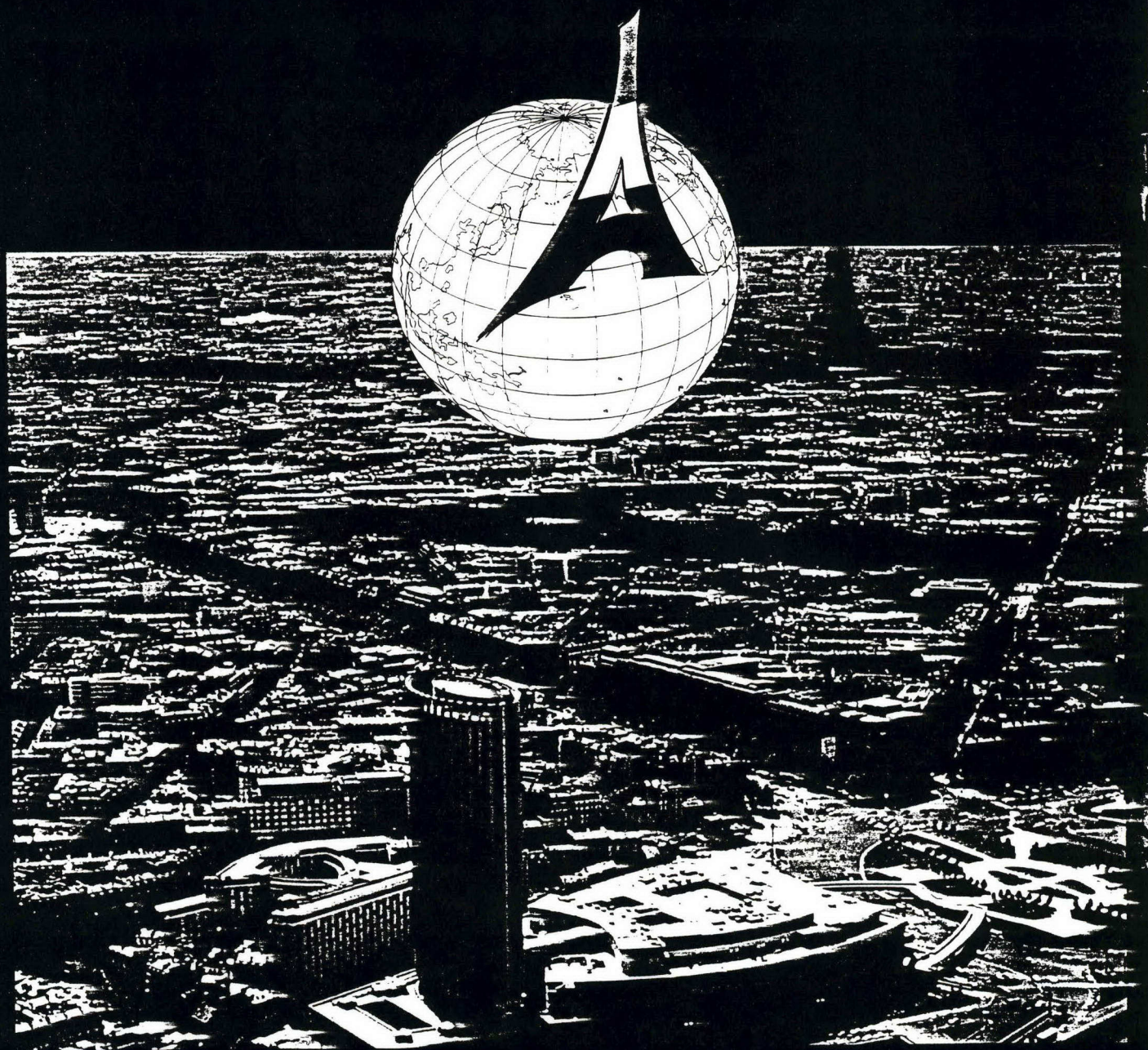
EL CONGRESO IAAER 1997

Como lo exige la tradición, el Congreso Mundial de Contabilidad vendrá precedido por el Congreso Mundial de la International Association for Accounting and Research.

Este último se celebrará en 1997, los días jueves 23 por la tarde, viernes 24 y sábado 25 de Octubre en París, en la «Maison de la Chimie», situada en pleno centro de la ciudad (Rue de l'Université).

La IAAER ha fijado un tema amplio: «the changing world of accounting : global and regional issues» (el mundo cambiante de la contabilidad : problemas mundiales y regionales), de tal suerte que los participantes, universitarios como profesionales, puedan centrar sus reflexiones en los recientes cambios producidos en un gran número de países.





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