



**CONSIGLIO NAZIONALE
DEI DOTTORI COMMERCIALISTI
E DEGLI ESPERTI CONTABILI**

MINISTERO DELLA GIUSTIZIA

C.N.D.C.E.C.

Prot. 6138 del 11-06-2008

Tipo: Partenza



Il Presidente

CS/GP

Roma, 11 giugno 2008

Informativa 32/08

**AI SIGNORI PRESIDENTI DEI CONSIGLI DEGLI
ORDINI DEI DOTTORI COMMERCIALISTI E
DEGLI ESPERTI CONTABILI**

Loro sedi

Caro Presidente,

ho il piacere di trasmetterTi il programma del **convegno organizzato dalla FEE** (Fédération des Experts Comptables Européens) che si terrà a **Copenhagen dal 3 al 5 settembre 2008**.

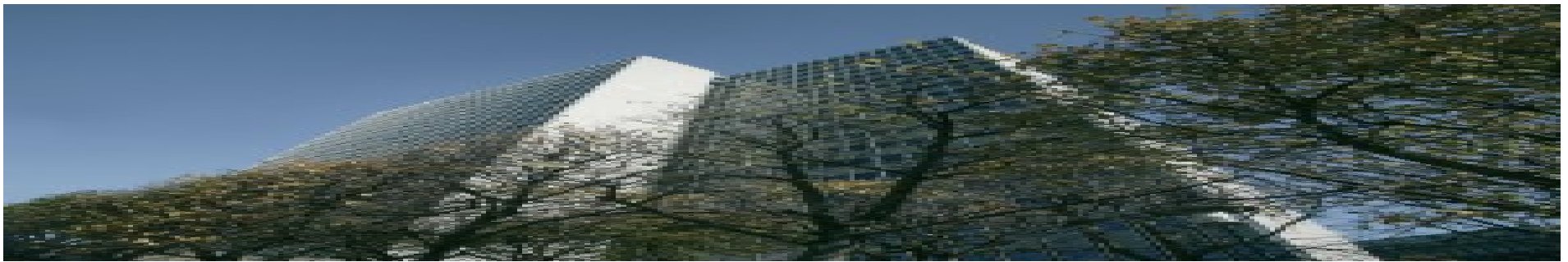
La conferenza è finalizzata all'esame delle opportunità e degli strumenti per le PMI e studi professionali per far fronte alle criticità della globalizzazione, attraverso testimonianze e casi pratici. Interverranno relatori di alto prestigio della Commissione Europea e degli organismi internazionali preposti alla regolamentazione della professione contabile. Riteniamo importante promuovere iniziative volte a favorire il processo di internazionalizzazione delle PMI contribuendo a definire il ruolo del dottore commercialista ed esperto contabile e le sue prospettive future.

Al fine di incentivare la partecipazione dei Tuoi iscritti, Ti prego di voler dare massima visibilità a questa manifestazione, per la quale il CNDCEC ha accordato 11 crediti formativi.

Per ulteriori informazioni, la segreteria internazionale del CNDCEC sarà a disposizione dei Tuoi iscritti:
international@cndcec.it

Cordiali saluti

Claudio Siciliotti



ACCOUNTANCY OUTLOOK

THINK AHEAD ON SMALL AND MID-SIZED BUSINESS: Opportunities and tools for the Accountancy Profession

FOURTH FEE SME/SMP CONGRESS - COPENHAGEN, 3-5 SEPTEMBER 2008

Offering SMEs and SMPs practical tools and networking opportunities through:

- **Workshops and case-studies based on practical experience**
- **Organised networking facilities**
- **Wide range of topics:** Effective audit of SMEs, taxation and cross-border activities, services and tools for SMEs and for small practitioners, recent EU developments of relevance to SMEs and SMPs, CSR: business risk and business opportunities, Ethics and the Network definition, and much more!

Keynote Speakers:

- Bendt Bendtsen, Minister of the Economy and Business Affairs, Denmark
- Pierre Delsaux, Director, European Commission
- Paul Pacter, IASB, Director, Standards for SMEs
- Hans Martin, CEO, European Policy Centre
- Sylvie Voghel, Chair of the IFAC SMP Committee
- John Greely, FEE Council Member, Ireland
- Stig Enevoldsen, Chairman EFRAG TEG

For information and registration visit the Congress website: www.feecongresscopenhagen2008.com

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The Nordic Federation of Accountants



Federation of European Accountants

Thursday 4 September - Venue: Scandic Copenhagen

Time	Programme	Contents	Speakers
09:30 – 10:05	Welcome	Opening of congress	The Danish Minister of Economic and Business Affairs, Bendt Bendtsen President of FEE, Jacques Potdevin Chair of NRF, Norunn Byrkjeland
10:05 – 10:30	Introduction	Setting the scene for the congress	Henry Heiberg, Chair of the congress committee
<i>The Congress is organised with series of plenary sessions, which focus on the experience of practitioners and the lessons that have been learnt, using real world examples including reference to recent developments. Each session starts with a short briefing of the topic by an accountant (facilitator) and ends with closing remarks concluding on the influence on the accountancy profession. These sessions will engage both owners of small companies and accountants, sharing their experience with you!</i>			
10.30 – 11.45	Plenary Sessions I. Challenge of globalisation for SMEs	Issues for discussion <ul style="list-style-type: none"> · Impact of globalisation on SMEs: opportunities and obstacles · Small businesses will share their experience on globalisation: <ul style="list-style-type: none"> · A Manufactory company which manufactures its products abroad and sells its products cross-borders · A Micro company with cross-border activities · What role can the accountant play in supporting the growth and development of such firms? · What are the administrative, governance and reporting needs? 	Facilitator: Sylvie Voghel, Chair of the IFAC SMP Committee Jørgen Koldsø, CEO Jesper Office A/S, Denmark Ruud Wolffensperger
11:45 – 12.15	Break		
12.15 – 13.15	Plenary Sessions II. IFRS for SMEs	Issues for discussion <ul style="list-style-type: none"> · Update on IASB IFRS for SMEs Project: latest developments and main features of future standard · Is there a role for IFRS for SMEs in Europe? · Experience of field-testing of ED IFRS for SMEs in France from an accountants and SME perspective. · Do small businesses need an international financial reporting standard? · Reactions of small businesses and accountants on the main features of the proposed IFRS for SMEs 	Facilitator: FEE Deputy President Hans van Damme Paul Pacter, IASB Françoise Flores, EFRAG Vice-chair Field Testing: France / Germany
13:15 – 14.15	Lunch		

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14:15 – 15:15	Plenary Sessions III. Acquisitions and financing	Issues for discussion <ul style="list-style-type: none"> · Experience with the cross-border acquisitions of SMEs. · The business case for a small business on cross-border acquisition(s) · Experiences on structuring and financing the acquisition and how to cope with national regulation and obtain local finance. · Assisting in due diligence, evaluation and negotiation of an acquisition. · What is the role of the accountant and what is the SME expecting from its accountant? 	Facilitator: Inge Saeys, Belgium Ph. d. Geir A. Gunnlaugsson, Iceland Halldór J. Kristjánsson, CEO of Landsbanki Íslands
15:15 – 16:45	Workshops 1. Effective Audit of SMEs	A series of workshops are offered which focus on practical experience, lessons learnt and the use tools. Both small and medium sized practitioners and small business owners share their experiences with you. Issues for discussion <ul style="list-style-type: none"> · Is there an efficient model for performing SME audit adopting ISAs? · Should the audit approach vary depending on size and character of the entity? · Is there a need for other supporting tools and what characteristics should they have? · Experience with practical tools such as the IFAC Guide to Using ISAs in the Audits of Small and Medium-Sized Entities and “Descartes” (Norwegian audit tool for SMEs). · What are the expectations and demands from the profession to make the SME audit more efficient? 	Facilitator: Dan Brännström, CEO FAR Ben Scicluna, IFAC SMP Committee member, Malta Hervé Puteaux (France, JPA) Kåre Rødssæteren, Norway
	2. Taxation and Cross-Border Activities	Issues for discussion <ul style="list-style-type: none"> · Risks in direct and indirect tax · Opportunities for tax optimisation · Tax and audit · Tax simplification: tax burdens and compliance costs for SMEs 	Facilitator: Stefano Marchese, Chairman Direct Tax WP, FEE Vice President Stephen Dale, Chairman FEE Indirect Tax WP Chas-Roy Chowdhury, FEE Direct and Indirect Tax WP, UK Lars Loftager Jørgensen, FEE Indirect Tax WP, Denmark
	3. Services and Tools for SMEs and for Small Practitioners	Issues for discussion <ul style="list-style-type: none"> · Products and services other than traditional audit services and administrative services · Assessment of the performance of SMEs and , Credit Rating Service by accountants: experience from Dutch project · Role and need for electronic reporting: XBRL for SMEs (taxonomy IFRS for SMEs) · Techniques and rating tools for small practitioners: audit tools for the profession with XBRL structures as part of the tool and financial statements rating systems and industry benchmarks 	Facilitator: Francis Chittenden , Vice Chair FEE SME/SMP WP Jan Pasmooij , NIVRA Gilles Maguet, Chief Executive of XBRL Europe Wolfgang Stegmann, Vice –President DATEV (Germany)

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	4. CSR: Business risk and Business Opportunity	Issues for discussion <ul style="list-style-type: none"> · Testimony of a SME actively considering CSR matters, including reporting matters and use of GRI G3 · Discussion by an auditor of the work he is undertaking in the area of CSR with SMEs with specific examples · EC report "Opportunity and Responsibility: How to help more small business to integrate social and environmental issues into "what they do" and EC activities on CSR and SMEs" · Presentation of Swedish model for transportation cost and environment analysis. 	Facilitator: Paul Druckman, Chair FEE Sustainability Policy Group Helle Bank Jørgensen, FEE Sustainability Policy Group, Denmark Thomas Dodd, EC DG Enterprises Gunilla Sandström & Björn Elfgren, Sweden
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16:45 – 17:30	Combined break and networking session	With special networking facilities
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19:00 - 23.00	Gala dinner at Statens Museum for Kunst (The Danish National Gallery) Transportation from Scandic Copenhagen at 18:30
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Friday 5 September - Venue: Scandic Copenhagen

Time	Programme	Contents	Speakers
09:00 – 09:10	Introduction - Day 2		Henry Heiberg
09:10 – 10:15		Recent EU developments of relevance to SMEs and SMPs (audit, accounting, simplification, company law)	Pierre Delsaux, EC Director DG Market
10:15 – 10.45	Break		

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10:45 – 12:00	Workshops 5. Quality and SME audits	Issues for discussion <ul style="list-style-type: none"> · How to enhance and ensure the quality of the work, meeting about expectations within the audit · The small practitioner and the International Standard on Quality Control 1 (ISQC 1) · Quality aspects on services other than statutory audits, how are they considered from a quality control perspective? · Perspective of a regulator on quality controls related to SMEs · Quality control: a private or public matter · Guide: The IFAC Guide to assist SMPs in the implementation of ISQC 1 (Quality Control Guide) · Practical examples: <ul style="list-style-type: none"> a) ISQC 1 <ul style="list-style-type: none"> · from a SMP view – structure and application. · Experiences of how a SMP solved its policies and procedures to meet the ISQC1 standard. b) Quality control in a SMP <ul style="list-style-type: none"> · experience from quality control work · quality control on non-audit services 	Facilitator : David Chitty, ICAEW UK Jens Poll, FEE SME/SMP WP, IFAC SMP committee Maria Bengtsson (FAR SRS Sweden) Mats Olsson (Sweden Herra) Ingrid Melicherova, General Director of the Slovakian oversight audit
	6. Repeal of Statutory Audits and changes of accountancy for Small Businesses, focus on Nordic countries	Issues for discussion <ul style="list-style-type: none"> · Opportunities and consequences of the repeal of statutory auditing due to the introduction or increase of audit thresholds. · Alternatives to audits for small businesses · Is there a demand for an alternative to audits and reviews in the Nordic countries? · Experience from practitioners in countries with a high audit threshold: can SMPs survive? · Trends in the accountancy for SMEs 	Facilitator: Joakim Rehn Henry Irving) (ICAEW, UK) Eva Törning, Sweden Rabbe Nevalainen, Finland
	7. SMP and public sector.	Issues for discussion <ul style="list-style-type: none"> · Reporting on the differences between private sector and public sector audits (with as example FP 7 based on the FEE Discussion paper on compliance with laws and legislation as published in December 2007 · Small practitioners (SMPs) reporting on their experience with public sector audits of local governments: what are the possibilities for smaller firms to be involved in public sector work: challenges and opportunities. 	Facilitator: Caroline Mawhood, Chair FEE Public Sector Committee, Bryan Ingleby, NAO - UK, FEE Public Sector Committee Peter Wundsam, FEE Public sector committee or Jan Tonnesen, Austria

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		<ul style="list-style-type: none"> · Small practitioners (SMPs) to report on their experience with the audits of government grants for example with FP6 or FP7 audits: why of interest, what to focus on. 	Pieter Mansvelder, Netherlands
	8. Ethics and the network definition	Issues for discussion <ul style="list-style-type: none"> · IFAC Code of Ethics and the use by SMPs, including consequences of the IFAC network definition · Implementation of the ethics and independency requirements in the Statutory Audit Directive for SMPs Experience of a transnational organisation that does not want to qualify as a network under the network definition: what practical steps taken and why. · FEE Study on Transnational Organisations and Practices within the Accountancy Profession: <ul style="list-style-type: none"> · Trends and challenges and experiences · Implications of the network definition · How will the future firm look 	Facilitator: Finn L. Meyer Michael Niehues, Chairman of the FEE Ethics Working Party and member IESBA Andrew Brown, EGIAN Martin Manuzi, ICAEW, UK
12:00 – 12:45	Setting the Scene for Europe in 2020	<ul style="list-style-type: none"> · The business perspective · The financial reputation perspective · The accountant's perspective 	Hans Martens, EPC Stig Enevoldsen, Chairman EFRAG TEG John Greely, Ireland
12.45 – 13.00	Closing	Reflections on the congress and closing of the congress	Deputy President Hans Van Damme and Vice-President of FEE, Jose Maria Bove
13.00 – 14.00	Lunch		