



College of Europe
Collège d'Europe



Natolin

"Frontiers of the Internal Market: the economic and legal challenges ahead"

**A joint seminar organised by the College of Europe and
the Institute of Chartered Accountants in England and
Wales**

2 March 2005 (at 3.30 p.m.)

Bruges

Recent events in the multi-national corporate world have drawn attention to the pivotal role of financial reporting and of the accountancy profession in market economies. Both now attract great interest from economists and politicians in the framework of the drive for better corporate governance and development of capital markets. The European Union's tax agenda and strategy on internal market for services also constitute major debating points for Member States and EU commentators. Together, these issues are pivotal to the European Union's global competitiveness.



Programme

- 3.30 p.m. Welcome
Professor Jacques Pelkmans, Director of Studies, European Economics,
College of Europe
- 3.35 p.m. Introduction
Dr Martin Manuzi, Director, EU Office, Institute of Chartered Accountants
in England and Wales
- 3.50 p.m. “Tax: the final frontier for the internal market?”
Philip Kermode, Head of Unit, Directorate-General for Taxation and
Customs Union, European Commission
4. 15 p.m. Comment and discussion
4. 30 p.m. “Financial reporting: why do accounting standards generate economic and
political controversy?”
Anthony Carey, Technical Partner, RSM Robson Rhodes LLP
4. 55 p.m. Comment and discussion
- 5.10 p.m. Coffee
- 5.25 p.m. “What future for the internal market for professional services? The role of
the accounting profession: a comparison with the legal profession”
Henri Olivier, Secretary-General, Fédération des Experts Comptables
Européens
5. 50 p.m. Comment and discussion
- 6.05 p.m. Conclusion
Professor Jacques Pelkmans, Director of Studies, European Economics,
College of Europe
- 6.30 p.m. A reception/buffet is offered by the Institute to which everyone is cordially
invited.

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Biographies of speakers

Martin Manuzi

Martin Manuzi is Director of the European Union Office in Brussels of the Institute of Chartered Accountants in England and Wales.

Born and educated in the UK, Martin Manuzi completed a Ph.D. in modern Italian economic history, specifically on the politics of the Italian state industrial sector. He worked for a number of years as an assistant lecturer at Anglia Polytechnic University and University College, London.

Among his current responsibilities, Martin Manuzi represents the UK on the Liberalisation/Qualification Working Party of the Fédération des Experts Comptable Européens.

Philip Kermode

Philip is a graduate of Trinity College Dublin and a member of the Institute of Taxation in Ireland.

He has worked in the European Commission for 18 years. Prior to joining the Commission he worked as a tax manager in Price Waterhouse, Dublin.

In the Commission he started his career in indirect taxation working on the internal market proposals dealing with the abolition of fiscal frontiers. He subsequently spent 8 years working in different functions in what is now OLAF (the Commission's anti-fraud service).

In 2001 he moved back to taxation to take over the post of Head of Unit for Direct Taxation where his specific responsibilities included negotiation of the Savings Directive, including the parallel negotiations with third countries, and the preparation and negotiation in Council of corporate tax legislation dealing with cross-border mergers and dividend and interest and royalty payments between associated companies.

Since the autumn of 2004 he has been in charge of resources and internal control in the Directorate General for Taxation and Customs Union.

Anthony Carey

Anthony Carey is Technical Partner of RSM Robson Rhodes, the world's sixth-largest accounting and consulting organisation. He is also Chairman of the RSM Executive Committee on International Financial Reporting Standards.

Prior to holding his current post, Anthony Carey was Director of the Centre for Business Performance at the Institute of Chartered Accountants in England and Wales. He was also a Board Member of the original International Accounting Standards Committee, established in 1973 to pursue the goal of one global financial reporting language. In parallel, Anthony Carey was also a member of the UK Accounting Standards Committee.

Anthony Carey was also Project Director for the Turnbull Report on risk management and internal control and contributes regular articles on corporate governance and financial reporting in the UK and international press.

In addition to his membership of the Institute of Chartered Accountants in England and Wales, Anthony Carey holds a Bachelor's degree in economics and a MBA.

Henri Olivier

Henri Olivier, born in Uccle (Belgium) in 1947, studied Law and Economics at the University of Liège. He became Doctor in Law of this University in 1970.

After spending two years in Africa with the United Nations Developing Program, he worked as Assistant and Assistant Professor at the University of Liège and the Business School of the City of Brussels before accepting the position of Technical Director at the Belgian Institute of Auditors. He became Secretary General of this Institute in 1988 and held this position until 1999.

Henri Olivier is honorary member of the Belgian Accounting Standards Board (which is a public body in Belgium).

He is also part-time professor at the University of Liège where he lectures on auditing and international accounting issues.

Since 1999, Henri Olivier is Secretary General of the Federation des Experts-Comptables Européens (FEE), the representative organisation for the accountancy profession in Europe. FEE groups together 41 professional bodies from 29 countries, and represents 500,000 qualified accountants.