

## EUROPEAN PARLIAMENT

### COMMITTEE ON ECONOMIC AND MONETARY AFFAIRS

# Public Hearing IFRS 9 Financial Instruments

Brussels  
Room Paul-Henri Spaak 3C50  
Tuesday 1 December 2015, 15.00 - 16.30

## *SPEAKERS*

# Andreas BARCKOW

## **President**

**Accounting Standards Committee of Germany**  
**Member of EFRAG Board**



Prof. Dr. Andreas Barckow is president of the ASCG since 1st March 2015; he is a member of the EFRAG Board.

Andreas Barckow was the lead technical partner for accounting affairs in the German member firm of Deloitte in Frankfurt. He also led the firm's IFRS Centre of Excellence, a group of professionals providing advice on financial reporting topics to audit partners and senior staff. Furthermore, he was a member of Deloitte's Global IFRS Leadership Team, the global technical body in charge of setting the Deloitte policy on IFRS matters.

He has also been a member of the IFRS Committee of the Accounting Standards Committee of Germany since its inception in 2011. He formerly served on the German Accounting Standards Board until its dissolution in 2011, and the Accounting Interpretations Committee. From 2004 to 2011, he was a member of the Financial Instruments Working Group of the German Institute.

He holds a degree in Business Administration from the University of Paderborn, having studied both at Paderborn (Germany) and Monash University in Melbourne, Australia. In 2003, he graduated as Doctor in Business Administration from the same institution, with a dissertation on the accounting for derivative financial instruments and hedging strategies under German GAAP, IFRS and U.S. GAAP. In 2009, he was appointed adjunct professor of international financial reporting at Justus Liebig University in Giessen.

# Nicolas VERON

**Senior Fellow, Bruegel, Brussels**  
**Visiting Fellow, Peterson Institute for International**  
**Economics, Washington DC**



Nicolas Véron is a scholar both at Bruegel, which he cofounded in 2002-05, and at the Peterson Institute for International Economics, which he joined in 2009. His research is primarily about financial systems and financial services policy. A graduate of France's Ecole Polytechnique and Ecole des Mines, he held senior positions in the French government and private sector in the 1990s and early 2000s. He is also an independent board member of the global derivatives trade repository arm of DTCC, a financial infrastructure company that operates on a non-profit basis. He has been a witness at parliamentary hearings in the US Senate, European Parliament, and in several European member states; a financial policy expert for the European Commission and Court of Auditors; and a consultant to the International Monetary Fund and World Bank. In September 2012, Bloomberg Markets included Véron in its yearly global "50 Most Influential" list, with reference to his early advocacy of European banking union.

# Andreas HAAKER

**DGRV - Deutscher Genossenschafts-  
und Raiffeisenverband e.V.  
FernUniversität in Hagen**



Priv.-Doz. Dr. Andreas Haaker has been a senior consultant on fundamental accounting issues at the DGRV - Deutscher Genossenschafts- und Raiffeisenverband e. V. (German Cooperative and Raiffeisen Confederation – reg. assoc.) in Berlin since 2008. He is also a private lecturer (Privatdozent) in accounting at the University of Hagen.

After his studies in Business Administration he became a research assistant at the Chair of Accounting and Auditing at the Georg-August-Universität Göttingen and graduated as a Dr. rer. pol. (equivalent to Ph.D.) with “summa cum laude”. His dissertation on goodwill accounting was awarded the Österreichischen Controllerpreis in 2008.

He has also worked as a postdoctoral researcher and assistant professor (Wissenschaftlicher Assistent) at the Chair of Auditing at the University of Hagen, senior lecturer for national and international accounting at the University of Ilmenau and acted as substitute professor (Vertretungsprofessur) for management control and auditing at the University of Düsseldorf. He habilitated at the University of Hagen in 2015.

# Mike ASHLEY

**Vice-Chair- of EFRAG TEG and Chairman of Financial Instruments Working Group, Non-executive Director and Chair of the Audit Committee of Barclays Plc.**



Michael (Mike) Ashley has been a member of the EFRAG Technical Expert Group since 2005 and Vice Chair and Chair of its Financial Instruments Working Group since 2010. Also since September 2013 he has been a non-executive director of Barclays PLC and since January 2014, chair of its Audit Committee.

Prior to September 2013, Mike spent most of his working career as an audit partner with KPMG focussed principally on bank audits (his major clients as a partner were National Westminster Bank, HSBC, Standard Chartered and the Bank of England). His last role with KPMG was as Head of Quality and Risk management for KPMG Europe LLP from 2007.

His other current roles include the Chair of the UK Government Internal Audit Agency and Board Member and Chair of the Audit and Risk Committee of the Charity Commission of England and Wales. He is also a member of the Ethics Standards Committee of the ICAEW and from 1st January 2016 is joining the International Ethics Standards Board for Accountants.