

Speakers at the EFAA Roundtable:

The Trickle Down Effect - IFRS and the Accounting Treatment of SMEs

[Marie Lang](#)



Marie Lang is an EFAA Special Advisor (former Director of Professional Development) and the Head of Corporate Finance at GBAC Ltd.

Marie Lang has been overseeing EFAA's technical work for 5 years and represents EFAA at the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) Consultative Advisory Groups (CAGs) as well as being a past member of European Commission Expert Groups on SME Accounting and Transfer of Business.

[Richard Martin](#)

Richard Martin is Head of Corporate Reporting at ACCA (Association of Chartered Certified Accountants). He is Chairman of the Accounting Expert Group at EFAA the European Federation of Accountants and Auditors for SMEs. He was a member of the Expert Group on the evaluation of the IAS Regulation for the European Commission in 2014.

For the ISAR group at UNCTAD he is a member of the Consultative Group on Reporting and Sustainable Development. He was a member of the working party which developed the accounting guidance for SMEs (SMEGA).



Andrew Watchman



Andrew Watchman joined EFRAG as CEO and TEG Chairman in April 2016. Prior to joining EFRAG Andrew was the Global Head of IFRS for Grant Thornton, leading a team supporting the application of IFRS across the international network and chairing the firm's global IFRS expert group. Responsibilities included consulting on technical issues, developing publications, delivering training and responding to IASB proposals.

Between July 2013 and joining EFRAG Andrew also served as a member of the IFRS Interpretations Committee (IFRIC). Before Grant Thornton Andrew served as Accountancy Adviser to the UK's Department of Trade and Industry (DTI), providing expert advice on public policy in financial reporting and the transition to IFRSs in the UK. Prior to that Andrew spent fourteen years in the audit practice of an international accounting firm, up to partner level.

Jean-Philippe Rabine

Jean-Philippe Rabine serves as a policy officer since 2004. He joined the Accounting and Financial reporting Unit of the Directorate General dealing with Financial Stability, Financial Services and Capital Markets Union (FISMA) in 2011.

After working on several revisions of the Accounting Directive, Jean-Philippe has been contributing lately to the Commission proposal for a public Country-by-country reporting.

A French citizen, Jean-Philippe qualified in his native country as a chartered accountant.



Luc Hendrickx



Luc Hendrickx has been the Director of Enterprise Policy and External Relations at UEAPME since 2000. He is among others responsible for SME policy, better regulation, legal affairs, internal market issues, accounting, and corporate social responsibility.

Luc was a member of the cabinet of the Flemish Minister of the Environment and Employment from 1997 until 2000. In 1989, he joined UNIZO (a Belgian SME organisation) as Legal Counsellor. Between 1992 and 1998, Luc also lectured at VLEKHO (the Flemish School of Economics) in Brussels.

He started his career in 1986 as a salesman in his sister's do-it-yourself shop. Luc Hendrickx holds a law degree from the Katholieke Universiteit Leuven, a diploma from the Institut Européen des Hautes Etudes Internationales Nice, and a masters in European studies from the Universitat Autònoma de Barcelona in Spain.

Danielle Stewart

Danielle is head of Financial Reporting at RSM as well as running a specialist financial reporting team out of the firm's Guildford office, which conducts most of the firm's most complex IFRS reporting engagements.

In order to ensure that she remains at the cutting edge of the latest developments, Danielle has throughout her career been deeply involved in the regulatory side of the profession.

In this context, Danielle is a member of the Financial Reporting Council's committee that writes and updates UK GAAP, as well as being a long standing and active member of the ICAEW's Financial Reporting Committee, .

In June 2013, Danielle received an OBE in recognition of her life long services to accountancy and small businesses.

