

The CAGTR cordially invites you to attend a **Business Links Seminar** entitled:

For-Profit Entities: the new Accounting Standards Framework proposals and their impact

Following the announcement in late September of the outcome of the Ministry of Economic Development's review of the Financial Reporting Framework, the External Reporting Board (XRB) has issued a Consultation Paper on the proposed General Purpose Financial Reporting requirements for For-Profit Entities. In order to stimulate discussion on these matters, the Centre for Accounting, Governance and Taxation Research has convened a panel to discuss the proposals. The panel will be chaired by Professor Tony van Zijl and the members are Michele Embling, John Hodge and Mark Hucklesby. Links to the two consultation papers are available as follows: [Ministry of Economic Development](#) and [External Reporting Board](#).



Michele Embling

Michele Embling, CA is a member of the External Reporting Board, and Chairman of the New Zealand Accounting Standards Board. She is the Auckland Managing Partner of PricewaterhouseCoopers and heads the technical function of the New Zealand firm providing key advice on complex financial reporting, statutory and regulatory reporting issues.

Michele was an integral member of the team that managed the adoption of IFRS in New Zealand. Michele was also a member of the New Zealand Institute of Chartered Accountants' (NZICA) working group that converted the IFRS to New Zealand equivalent standards (NZIFRS).



Mark Hucklesby

Mark is Grant Thornton's National Technical Director and is the firm's financial reporting expert. His last 18 years have been spent working full-time on either creating, interpreting or commenting on internationally recognised standards in three business reporting domains: IFRS, XBRL and audit.

He has worked with many for-profit reporting entities to help them efficiently and effectively resolve financial reporting issues and tax. Mark has an excellent understanding of New Zealand's financial reporting requirements and the needs of users having previously been the Deputy Chair of the Financial Reporting Standards Board.



John Hodge

John Hodge CA, is Director, Technical Services at the New Zealand Institute of Chartered Accountants (NZICA). He is responsible for the provision of technical expertise, research and thought-leadership relating to accounting practice at NZICA.

Prior to working at NZICA John spent 14 years in public practice working for a "Big Four" firm in New Zealand and abroad. His experience primarily includes audits of large multi-national corporations, not-for-profit entities and privately held SMEs (including the use of US GAAP, IFRS and ISA PCAOB audit standards), IFRS consulting, due diligence, internal audit and internal control advisory.

Friday, 2 December 2011 from 7.30 am to 9.00 am

**Victoria University of Wellington, Lecture Theatre 1 (GBLT 1), Government Buildings,
15 Lambton Quay, Wellington (Circular Building, Law School Courtyard)**

The seminar will be preceded by a light breakfast in the foyer of GB LT 1 from 7.00 – 7.30 am.

This is a free seminar. For catering purposes kindly RSVP (acceptances only) by Wednesday, 30 November 2011 to vanessa.borg@vuw.ac.nz or telephone 04 463 5550.