



EFRAG

Webinar: Accounting for Crypto-Assets (Liabilities)

 WEBINAR 6 JULY 2021 – 15:00 – 16:50 (CET)

Speakers



Isabel Batista

Prior to joining EFRAG, Isabel worked for KPMG for 15 years as an auditor and member of the IFRS Desk technical team in KPMG Brussels (8 years), KPMG Mozambique and KPMG Johannesburg (appropriately 7 Years). Prior to that she was Assistant Accountant at a Barlow Rand subsidiary in Johannesburg South Africa.

Isabel graduated with a Bcom degree in Accounting from WITS university in South Africa and an Honours degree in Accounting Science from the university of UNISA in South Africa.

Isabel speaks English and Portuguese and some Spanish, French, and Dutch.



Flora Camp

Flora Camp is Partner at PwC France and has more than 14 years of experience in the audit practice, leading audits of consolidated financial statements under IFRS and international coordination for multinational companies in the industrial goods and services sector.

Passionate about new technologies and visions of the future, she is at the origin of the creation of the blockchain & crypto-assets audit practice of PwC France in 2017 which has grown extensively since then.

She is serving many companies with crypto-activities – pure players as well as corporates – and as such, has a deep understanding of crypto-related market developments, practical auditing, and accounting issues that companies have to cope with in the blockchain & crypto-assets industry.

She is the Leader of blockchain & crypto-assets audit and internal control services for PwC in France since 2019.



Chiara Del Prete

Chiara Del Prete has been appointed EFRAG TEG Chairwoman from 1 April 2019.

She has been a partner at Mazars from October 2016 to March 2019, advising financial institutions, banking authorities and listed entities on IFRS and broader corporate reporting, banking regulation, valuation and restructuring. During this period, she was also member of Mazars Global IFRS Committee.

From October 2011 to September 2016 Chiara has been Head of accounting principles at UniCredit Group and in charge of the external reporting disclosure for the consolidated and separated financial statements of the group. During this period she was also member of IFRS 9 technical groups of the European Banking Federation (EBF) and of the Italian Banking Association (ABI) and of the Three-Way Dialogue and Senior Accounting Group of the Institute of International Finance (IIF).

Chiara has been member of: ESMA Corporate Reporting Standing Committee (from April 2017 to March 2019), EFRAG Financial Instruments Working Group (from November 2011 to March 2019), IFRS and Financial Instruments technical advisory groups of the Italian standard setter (OIC).

She graduated in Economics at Universita' Bocconi (Milano) in 1999 and is a registered auditor in Italy since 2006.



Maria Erviti Legara

I have developed my entire professional career in roles related to accounting. First, as an auditor in Arthur Andersen, and after that, in the accounting department in BBVA playing different roles since 2000. Currently, I am the Head of Accounting and Prudential Policies in BBVA Group. Therefore, I am in charge of the definition of developing the corporate accounting policies that must be applied for preparing the consolidated financial statements for BBVA Group. BBVA is a global financial services

group. It has a strong leadership position in the Spanish market, is the largest financial institution in Mexico, it has leading franchises in South America and it is also the leading shareholder in Garanti, Turkey's biggest bank for market capitalization.



Dennis Jullens

Dennis Jullens is lecturer in Accounting and Finance in the Accounting & Control Group of the Amsterdam Business School, University of Amsterdam. He joined from Rotterdam School of Management (RSM), Erasmus University. Before joining RSM, Dennis spent 20 years in banking of which the last 12 years at UBS where he was European Head, UBS Valuation & Accounting Research. In this role, he published applied research and advised institutional clients on a range of accounting topics, finance issues and valuation methodologies. He was also responsible for training graduates in UBS Equity Research in both London and

Hong Kong. Dennis is also a co-author of the Footnotes Analyst which is a blog dedicated to Valuation & Accounting.

Dennis has taught extensively at IE Business School Madrid, University of Edinburgh - Business School, WHU Vallendar, University of Amsterdam and Nijenrode Business University. In addition to his academic responsibilities, he was a member of the Capital Markets Advisory Committee (CMAC) advising the International Accounting Standards Board on the implications of IFRS for users of financial statements. Dennis is also a member of the EFRAG User Panel.



Bruce Mackenzie

Bruce Mackenzie was appointed to the International Accounting Standards Board in October 2020, filling the Africa seat. He has more than two decades of technical accounting experience as a preparer of IFRS financial statements assisting companies globally with their reporting. He joins the Board for an initial term of five years from W.Consulting—an international firm providing advisory and technological solutions to companies applying IFRS Standards—where he held the position of managing director for over a decade.

He served on the IFRS Interpretations Committee from July 2014 to June 2020 and was a member of the Financial Reporting Standards Committee of South Africa. He also served as Chair of the Standard Setters Committee of PAFA (Pan African Federation of Accountants).

Bruce qualified as a Chartered Accountant and Registered Auditor in South Africa. He worked in the Deloitte IFRS Centre of Excellence in London before moving to Barclays Capital.



Vincent Papa

Vincent joined EFRAG in March 2018. Prior to joining EFRAG, he served as Director, Financial Reporting Policy at CFA Institute, for 10 and a half years in London and Brussels- and was responsible for representing investor views on global financial reporting and wider corporate reporting developments. In this role, he served on several committees including the IFRS advisory council from 2012 to 2016 and the capital markets advisory committee, EFRAG user panel, ESMA consultative working group for the corporate standing committee and FSB-enhanced disclosure task force that made recommendations for improved bank risk reporting in the aftermath of the financial crisis. He also wrote extensively on different corporate reporting topics for corporate reporting policy makers, investors and other stakeholders.

Prior to his experience at CFA Institute, he had 13 years' experience including as an investment analyst at a London based credit hedge fund, as a management consultant at Accenture, South Africa and auditor at KPMG, Johannesburg. He holds a doctorate with a thesis on the effect of derivative accounting requirements on earnings management from Cranfield University in the UK and Masters in Finance from London Business School. He is a CFA charter-holder, CPA and SASB-fundamentals of sustainability accounting credential holder.



Olivier Scherer

Olivier Schérer is the IFRS Technical leader for PwC in France. He has more than 25 years of experience in the audit practice, of which 15 in the IFRS technical function. He served clients in a wide range of industries, both in France and in the US, and assisted preparers in their capital markets transactions and their adoption of IFRS.

He publishes annually an IFRS manual of accounting as well as various publications on financial reporting. He chairs every year a conference attended by over 1,000 participants dedicated to IFRS and corporate reporting hot topics.

He has been involved in Standard setting as chair and/or member of various groups (Accounting Working Party and Corporate Reporting Policy Group at Accountancy Europe, Forum of Application of IFRS and IFRS Commission at the French Standard Setter, IFRS Accounting Committee at the CNCC). He is also a member of the IFRS Global Leadership team at PwC and the Global team in charge of the comment letters to the IASB's standard setting activities.



Renata K. Szkoda

Renata K. Szkoda is the Chief Financial Officer of Blue Fire Capital Europe and has over 20 years of experience as a finance professional in the capital markets. Blue Fire Capital is the trading arm of Galaxy Digital, a diversified financial services and investment management company in digital assets and blockchain technology sector.

Prior to joining BFC, Renata Szkoda was the Chief Financial Officer of KCG Futures, the division of KCG Americas (KCG), a self-clearing futures commission merchant and the Senior Vice President, Accounting and Finance at Rosenthal Collins Group (RCG), a futures commission merchant located in Chicago.

Prior to her employment at RCG, Renata was an audit manager in the Financial Services Practice Group of RSM McGladrey, providing audit and consulting services to a variety of industry participants, including securities broker-dealers, futures commission merchants (FCMs), hedge funds, investment advisors, market specialists and commodity pools.

Renata serves on the Board of Directors and is the Treasurer of the Global Digital Asset & Cryptocurrency Association, a global self-regulatory association for digital assets and cryptocurrency industry.

Renata is a CPA and is a member of the Accounting Blockchain Coalition. Renata was also a member of the American Institute of Certified Public Accountants (AICPA) task force revising the AICPA Practice Aid for FCMs, introducing brokers and commodity pools.