



SEBASTIEN HARUSHIMANA FCCA

Bio

Sébastien Harushimana has extensive technical expertise gained over 25 years of experience in international accounting, mainly IFRS, US GAAP, IPSAS and other local GAAPs such as Belgian GAAP and UK/Irish GAAP.

Since July 2023 and until his appointment as EFRAG FR TEG Chair, Sébastien was serving as Managing Director for PwC Belgium, leading corporate reporting services for the Capital Markets and Accounting Advisory Services (CMAAS) of PwC and the IFRS technical team of PwC. He has been teaching IFRS as a guest co-lecturer at the University of Liège since 2008. Sébastien is a fellow member of the Association of Chartered Certified Accountants (ACCA).

From September 2015 to June 2023, after retuning from a Senior Technical Manager role at EFRAG, Sébastien served as a Director for PwC Belgium, leading accounting consulting services and advising government institutions, CFOs of various entities, including multi-national industrial, manufacturing and financial institutions.

At EFRAG, Sébastien served as a Senior Technical Manager, from January 2014 to August 2015, as part of the Financial Instruments team, focusing primarily on the IFRS 9 Financial Instruments and the IFRS 17 Insurance projects. He successfully completed the work relating to IFRS 9 with an endorsement advice letter sent to the European Commission concluding that the standard was conducive to the European public good.

From March 2006 to December 2013, Sébastien worked as a Senior Manager at PwC Belgium , starting first in the audit department in charge of large US multinationals audits and SOX procedures, then moving to the accounting advisory services in CMAAS department in 2007.

From July 2001 to February 2006, Sébastien worked as a Senior Auditor for Russell Brennan Kean (RBK), in Ireland. He was responsible for the preparation and audit of financial statements under UK/Irish GAAP, the preparation of personal, corporate and capital gains tax computations under Irish taxation law and the preparation of VAT, PAYE (pay as you earn) and capital gains tax returns.

Fom August 1997 to September 1999, Sébastien worked as a Trainee Accountant for BDO Zambia, responsible for the preparation of financial statements under UK GAAP, variance analysis, and executing audits, due diligence and taxation under the supervision of the Pincipal Partner.