

Online Joint Outreach event on Primary Financial Statements organised by EFRAG, NASB, NFF and the IASB.



WEBINAR 9 November 2020 – 9:00 – 11:30 (CET)



Tim Craig

Tim Craig is part of the technical staff at the International Accounting Standards Board (IASB). He is project lead for the Goodwill and Impairment and the Extractive Activities research projects. Prior to joining the IASB Technical Staff, Tim was Head of Group Technical Accounting at Centrica plc, providing IFRS support and training to the group and local finance teams.



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.



Bjørn Einar Strandberg

Bjørn Einar Strandberg (1966) is chair of the Norwegian Accounting Standard Board's Technical Committee on IFRS. He is a partner in PwC within Global Accounting Consulting Services, and a part time Assistant Professor at the Agder University. His fields of interest are in the overall communication of financial information, valuation and accounting, M&A, agriculture and taxation.



Morten Haukaas

Morten Haukaas is vice president accounting and chief accountant in Equinor ASA and a member of the Technical Committee on IFRS of Norsk RegnskapsStiftelse (The Norwegian Accounting Standards Board) since 2015. Prior to joining Equinor in 2015 Morten worked 18 years as an auditor in EY with a focus on larger IFRS reporting entities.



Erlend Kvaal

Erlend Kvaal was appointed EFRAG TEG Member in January 2020 and he is the Chair of the EFRAG Academic Panel.

He is a professor of accounting at BI Norwegian Business School and holds PhD in economics.

Erlend has been active in accounting standard setting since 1998, and since 2005 he has been chairing the technical committee of the Norwegian Accounting Standards Board until 2017.

Prior to his academic career, Erlend was a civil servant in the Norwegian public administration. 1985 – 1990 he served at the Central Bank of Norway with responsibilities for capital controls and the deregulation of these. 1990 – 1998 he was at the Ministry of Finance, dealing with financial market regulation, banking crisis and pension reform.

In 2014, Erlend was appointed by the Norwegian government to head a committee that will make proposal for a new accounting legislation.



Kathrin Schoene

Kathrin Schöne is Project Director at EFRAG. She reports to the EFRAG TEG Chairwoman and leads technical activities on a portfolio of projects which includes Business Combinations - Disclosures, Goodwill and Impairment. She is a German and IFRS accounting expert with significant experience in enforcement, consulting and audit activities. She has been a member of the German Financial Reporting Enforcement Panel (FREP) for ten years. She also worked for more than 12 years for PwC and a short period for Deloitte.



Tom Scott

Tom Scott started his first term as a member of the International Accounting Standards Board in April 2017.

Prior to his appointment, he served as director and professor of accounting at the School of Accounting and Finance at the University of Waterloo in Canada, and held the positions of vice dean and professor of accounting at the University of Alberta's School of Business. His teaching and research focused on financial reporting, and in particular, on the usefulness of financial reporting for understanding security prices.

Mr Scott has taught at all university levels, published numerous research papers and received several awards, including the Queen Elizabeth II Diamond Jubilee Medal for Contributions to Canada (2012) and the Distinguished Service Award of the Institute of Chartered Accountants of Alberta (2009).

He was a member of the Canadian Accounting Standards Board (AcSB) from 2003 to 2011 and of the Conceptual Framework Advisory Council to the AcSB from 2005 to 2015.



Rasmus Sommer

Rasmus Sommer joined EFRAG in 2008. He holds a Ph. D. in Financial Reporting from Aarhus School of Business, Aarhus University in Denmark (2001). He has previously been working for the Global Accounting Consulting Services of PwC.



Teodor Sveen-Nilsen

Teodor Sveen-Nilsen (born 1982) works as a financial analyst at SpareBank1 Markets. He has broad experience from equity research, business valuation, financial advisory and energy market research. Mr. Sveen-Nilsen is covering the oil market, E&P companies and the oil service sector, focusing on the Scandinavian listed names. He is a board member of the Norwegian Society of Financial Analysts (NFF) and is represented in a number of NFF's expert committees.

Based on client feedback, the magazine Kapital has ranked him among the top three oil and gas equity analysts in Norway for several consecutive years. Prior to joining SpareBank1 Markets, he worked with Swedbank, First Securities and PwC.

Sveen-Nilsen holds a Master in economics from Norwegian School of Management (BI), a MBA in Corporate Finance from Norwegian School of Economics (NHH) and has achieved the title Chartered European Financial analyst (AFA).



Karina Vasstveit Hestås

Karina Vasstveit Hestås has been a member of the Technical Committee on IFRS of Norsk RegnskapsStiftelse (The Norwegian Accounting Standards Board) from 2012, chairing the committee from 2017. She has also been engaged in national accounting standard setting over a period of more than ten years. Karina is Vice president Group Accounting Policies at Norsk Hydro ASA, a listed group in Norway. Prior to joining Norsk Hydro in 2000, she worked for 15 years as an auditor, including eight years in PricewaterhouseCoopers.