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Moderator

Solomon Darwin

Executive Director
Center for Financial Reporting & Management, Haas School of Business

Solomon Darwin is the Executive Director, Center for Financial Reporting and Management, Haas School of Business at the University of California, Berkeley. He also teaches in the evening MBA and Executive Education Programs. Prior to joining UC Berkeley was Associate Professor of Clinical Accounting at the University of Southern California from 1996 - 2005 and Visiting Professor at Wuhan University in China (summer 2005), EMLyon School of Management in France (summer 2005) and Euromed School of Management in France (summers 1999 - 2004).

Professor Darwin was Senior Manager and Vice President of Finance for Bank of America in 1995, Vice President of Finance at First Interstate Bank from 1993 - 1995, Corporate Controller/Vice President for Glenfed, Inc., from 1984 - 1992 and Senior Financial Analyst for Motorola, Inc., from 1980 - 1983. Professor Darwin has served as President and Chairman of Project India since 1986 and President of Hope for People International since 2005.

In addition to his many academic and professional accomplishments, Professor Darwin has been recognized by his peers and students with numerous awards including the Golden Apple Teaching Awards in 1997 and 2001 from the Marshall Business School, University of Southern California, the Most Innovative Teacher Award in 2000 from USC, the “Who’s Who Among America’s Teachers” National Teaching Award in 2002, 2004 and 2005, the Motor Board Outstanding Professor Award in 2003 and the Professor of the Year Award in 2003 (National Greek Society - Gamma Sigma Alpha).

Professor Darwin is a frequent lecturer on complex financial issues. He received his B.A. degree from San Francisco State University, his MBA from Golden Gate University, his MCCP from Harvard University, Graduate School of Business.

Speakers

Srijit Banerjee
Principal, Transaction Services
PricewaterhouseCoopers LLP

Srijit specializes in providing advice in relation to the unique accounting and financial reporting issues that arise when companies undergo a transformational process or event, such as adopting new accounting guidance and standards (US GAAP and IFRS); going through a transaction (acquisitions, spin offs, reorganization, etc.); and conducting capital markets activities (IPOs, private offerings of securities, etc.) that occur in the US and/or overseas capital markets and stock exchanges.

As a member of the Transaction Services team, Srijit has worked with large multinational companies over the last decade that were dealing in multi-GAAP reporting environments, converting their financial reporting from local GAAP to both IFRS and US GAAP as a part of their transformation and ongoing reporting requirements. He has dealt not only with the associated accounting and reporting matters, but also with regulatory issues including those arising from comment letters and reviews by the SEC and other stock exchanges. Of late, Srijit has been working with US companies preparing for the adoption of IFRS for the first time for their future periodic reporting at a consolidated parent level and current statutory reporting at certain of their overseas subsidiaries.

Srijit is currently spending more time with technology companies, although he has worked extensively in a wide variety of industries ranging from telecommunication, energy, services, consumer products, industrial goods, construction, financial services, etc.

Srijit has been based in Asia, UK, and US (New York from 1999 to 2006, and currently in San Francisco) over the two decades he has been with the firm and has worked with clients and team across all five continents. Srijit spent his first six years with the firm as an auditor serving clients, then moved into a central role for four years where he specialized in advising audit teams and companies on accounting and auditing matters, before finally moving to his current role a little over a decade ago. While he has primarily been serving US multinationals he also has extensive experience with such companies based in Asia.

Srijit majored in accounting as an undergraduate, is a Chartered Accountant, and is currently pursuing his Masters of Business from a university in the UK.

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Dara Bazzano

Partner, Area Professional Practice
KPMG LLP

Dara has more than 19 years of experience serving public and private US and multi-national clients in all aspects of assurance including financial statement audits under US GAAP and International Financial Reporting Standards (IFRS), audits of internal control over financial reporting, quarterly reviews, capital raising including public equity and debt, mergers and acquisitions and filings with the Securities and Exchange Commission.

She is currently participating in a West Area rotation with the firm's Professional Practice Department in New York. Areas of expertise are SEC filing matters, revenue recognition, debt and equity accounting and business combinations.

She has also spent several years in private practice as a Financial Analyst and Controller in the technology and pharmaceutical industries where she worked with IAS reporting requirements.

She is also the Chairwomen of KPMG's Network of Women in San Francisco and is one of the firm's National Instructors and frequent speaker at industry specific conferences including IFRS.

Dara is a graduate of California State University, Sacramento and holds a B.S. in Business Administration with a concentration in accounting. She is a Certified Public Accountant in California and is a member of the American Institute of Certified Public Accountants.

Blake Davis

Director, International Tax Services
Deloitte Tax LLP

Blake provides advice to multinationals on their international tax issues related to foreign tax credit planning, U.S. income tax deferral, and mergers and acquisitions. He has considerable experience in coordinating a broad range of services both locally and globally. He has also worked with clients in the Real Estate, Hi-tech, Financial Services, Consumer Services, and Consumer Retail industries on accounting for income taxes and other financial statement issues.

Blake has a B.S.B.A. in finance from the University of Arizona, a Master's of Science in Finance from the University of Illinois at Urbana-Champaign, and has pursued further studies in Accounting and International Taxation.

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John Hudson

Principal, Advisory Services
Ernst & Young LLP

John is a qualified accountant with over 19 years of experience of helping companies improve the efficiency of their organizations through providing business advisory and risk management services. Originally from the UK, John has been serving global Fortune 1000 clients in the Bay Area for the last eight years.

He assists his clients in understanding and evaluating the impact of significant changes to their underlying business processes and the project risks involved. John also is a leader of our advisory services IFRS implementation team, assisting clients in their understanding and evaluation of the impact of the change.

Most recently John has been assisting clients in considering the project management risks of major changes and leading implementation teams. He has extensive experience of considering the process and organization impacts of regulatory changes (Sarbanes-Oxley Act 2002 and IFRS) and project managing large teams. He also has led numerous enterprise-wide risk assessments and has helped clients redefine their internal audit and compliance functions and served as an interim Director of Audit.

John started his career as an external auditor and also spent time in industry as an internal audit director prior to joining Ernst & Young. He has served a range of companies across many industry groups including consumer products, government, technology and utilities.

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Alan Stephen Jones

Director, Transaction Services
PricewaterhouseCoopers LLP

Alan is a member of the Transaction Services team primarily specializing in the technology industry. Alan has delivered technical accounting and financial reporting advice to several large domestic and foreign private issuers under both IFRS and US GAAP and has technical expertise in several complex areas, including conversion, revenue recognition, equity instruments, stock-based compensation and business combinations.

Alan has recently lead IFRS preliminary assessment projects for three US based technology companies (revenues: USD 61B, USD 40B and USD 3B) and a large multi-national financial services company (revenues: USD 5.2B). Prior to that, Alan worked from 2005 to 2007 with a multi-national (revenues: USD 80B) SEC listed IFRS reporter in the technology industry based in Europe. Alan served as the primary contact for their IFRS and US GAAP reporting requirements and led a project aligning accounting policies, including revenue recognition, under both US GAAP and IFRS for their large joint venture business.

Alan has aided large foreign private issuers in responding to SEC comments related to their primary IFRS financial statements, performed detailed review of IFRS primary financial statements, performed both in-bound and out-bound financial due diligence reviews of IFRS accounts, and worked on several IFRS conversion projects, including the initial application of IFRS for EU listed companies in 2005.

Alan has various public offering experience, most recently advising a large multi-national financial services company (revenues: USD 5.2B) in their completion of an initial public offering.
Alan began his career in the Silicon Valley spending six years as an auditor before joining the Capital Markets practice in London. Alan has worked throughout Europe servicing several foreign private issuers ongoing reporting and specialized transaction needs over the past three years before relocating back to the Bay Area.

Alan is an Honor's Program graduate of Santa Clara University, holds a B.S.C. in Accounting, B.S. in Economics, is a Certified Public Accountant and a member of the AICPA.

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Trish Kloch

Director
Deloitte Consulting LLP

Trish is a Director in the Financial Management Strategy and Operations practice. She has twenty-five years of consulting experience focused on advising finance organizations for some of the firm's largest global clients across multiple industries, including high tech manufacturing, telecommunications, aerospace & defense, energy, and consumer business. Her experience includes strategy and business process design across the breadth of financial operations. Trish is one a leader in M&A Finance integration, and also specializes in the Integrated Performance management areas of Planning, Forecasting and Reporting. In addition to strategy and operations, her experience includes design and implementation of multiple ERP and IPM technology solutions required to enable significant process improvement.

Marcus McArdle

Partner, Professional Practice, National Office
KPMG LLP

Marcus McArdle is a Partner in KPMG's Department of Professional Practice on rotation from Sydney, Australia as of January 2007. Marcus worked on a number of IFRS transition engagements at the Australian member firm for Australian public and private companies preparing for the transition from local GAAP to IFRS in December 2005. Marcus has been working with Australian and international companies for more than 16 years.

Within the Sydney Department of Professional Practice at the Australian member firm, Marcus consulted with engagement teams on IFRS accounting matters, including a wide range of transition issues and financial reporting following adoption of IFRS. Marcus was also responsible for the development of KPMG Australia's technical publications, including KPMG's Financial Reporting Guide and Example IFRS Financial Statements.

Prior to joining the Sydney Department of Professional Practice in 2005, Marcus was involved in conducting external and internal audit engagements, covering a wide range of medium sized and publicly listed entities in the Information and Communications industries.

Marcus' responsibilities in New York include consulting with engagement teams on complex accounting matters, development of the United States firm's professional accounting literature, participation in IFRS forums and development and presentation of technical training for internal and external audiences.

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Kelli Plants

Partner
Deloitte Tax LLP

Kelli has Over 10 years of experience in public accounting serving the technology, automotive, retail, and manufacturing industries.

Kelli's specialization includes large corporations and closely held growth companies in the technology, manufacturing and consumer business industries. Kelli has significant FAS 109 experience which includes auditing the income tax provisions of several public companies and assisting with the preparation of income tax provisions for non-attest clients. Her experience includes the implementation and auditing of several multi-national companies in the adoption of Interpretation No. 48, *Accounting for Uncertainty in Income Taxes.* She has been responsible for managing the consulting and tax compliance process of several multi-national corporations including the centralization of the tax functions to reduce costs and improve data sharing and knowledge transfer between countries.

Representative Clients Served:
General Motors
General Motors Acceptance Corp
eBay
Glu Mobile
Palm
Coherent
Volkswagen
Penske Corporation
ProQuest
GAP

She received her B.S. in Accounting from Walsh College, her Masters in Business Administration from University of Michigan, and is a Certified Public Accountant in Michigan and California.

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Nancy Salisbury

Partner, National Professional Practice – IFRS
Ernst & Young LLP

Nancy L. Salisbury has served as a partner in Ernst & Young's National Professional Practice Group since July 2007. In her role, Nancy serves as a member of the Americas IFRS Desk, specializing in international financial reporting standards matters. Nancy is also a member of the firm's global subject matter group for IFRS 1 *First-time Adoption of International Financial Reporting Standards*.

Prior to joining Ernst & Young's National Professional Practice, Nancy was a Senior Associate Chief Accountant in the Office of the Chief Accountant of the U.S. Securities and Exchange Commission, focusing primarily on audit and PCAOB-related matters. Nancy played a major role in the Commission's oversight of the PCAOB's issuance of Auditing Standard No. 5, and was a key team member on the Commission's development of Interpretive Guidance for Management on management's report on internal control over financial reporting.

Prior to joining the SEC, Nancy spent nine years with Ernst & Young, including two years in the firm's Mid-Atlantic Area Professional Practice Group. Nancy began her career at Ernst & Young in 1993 and has served a broad spectrum of clients in varying industries during her career.

Nancy is a member of the American Institute of Certified Public Accountants and a licensed certified public accountant in New York, Maryland, and Washington, DC. Nancy earned a Bachelors of Science in Accounting from the State University of New York at Oswego and an MBA from the University of Baltimore.

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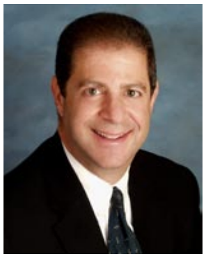

David Sawaya

Partner, Assurance and Advisory Services - IFRS
Ernst & Young LLP

Dave has served the San Francisco Bay Area business community for over 30 years advising large and emerging growth domestic and multi-national clients in areas related to advisory and assurance matters.

Since 2004, Dave has been involved with International Financial Accounting Standards. He worked on one of the first US GAAP to IFRS conversions when one of his clients moved its headquarters to Australia in 2004/2005 and completed an IPO. He continues to serve this company which has several billion invested in various asset classes including US real estate, as the US audit/coordinating partner. He also serves several other organizations which report on IFRS.

Dave leads his firm’s Pacific Northwest Area's IFRS Initiative with responsibility for regional resources, technical consultation assistance, and training. He also serves on the firm's Global Real Estate IFRS Advisory Committee which identifies emerging technical accounting issues for firm consideration.

He is a member of the AICPA, the California Society of CPA’s, and several trade organizations. Dave graduated from the University of San Francisco with honors in 1975.

Christie Simons

Partner, Accounting and Advisory Services
Deloitte & Touche LLP

Christie has specialized in serving multinational and global technology clients during her fourteen years with our Silicon Valley and Taiwan offices. Christie recently returned to our Silicon Valley practice from a three-year assignment in Taiwan where she was a partner in our Global Offerings Services group serving technology clients in Taiwan and Shanghai, China. Christie’s primary responsibility was supporting our clients in the region with their global capital raising activities in the debt and equity markets in Asia, U.S. and Europe. Christie also has significant experience in merger and acquisition transactions, divestitures, and GAAP conversions.

Christie is currently a partner in our Silicon Valley office serving technology companies with audit and reporting advisory services under US GAAP and International Financial Reporting Standards (IFRS). By virtue of her role in serving complex multinational companies, Christie is very familiar with the international aspects and challenges of doing business globally and the impact on company’s financial accounting.

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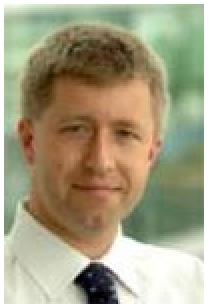

Andy Smyth

Director, Assurance and Advisory – Business Services
Ernst &Young LLP

Andy is a Director in Ernst & Young's Assurance and Advisory Business Services practice. Working in London since 1991 in audit, advisory and transaction roles Andy has significant recent experience of IFRS conversions and ongoing IFRS reporting, working with some of the UK's largest multi-national listed companies. Andy specializes in serving clients in the extractive industries and relocated to San Francisco in December 2008 to assist companies with their IFRS conversion preparations.

Since 2005, Andy has worked with a variety of public and private companies that have converted to IFRS. He has assisted with both the technical and cultural aspects of conversion, in particular helping emerging market companies as they prepare to list on the London Stock Exchange. Andy has a broad knowledge of IFRS accounting areas and the challenges that an IFRS implementation brings, having worked with UK listed companies through their transition to IFRS for their 2005 reporting periods.

Aside from his current secondment, Andy worked in Chicago from 2001 – 2004 and therefore has knowledge of both US GAAP and IFRS which is invaluable in advising US companies on the likely impacts of conversion.