

**LIST OF PARTICIPANTS**

NAME	AFFILIATION	COUNTRY
Abdel-khalik, Rashad	University of Illinois at Urbana - Champaign	USA
Abdel Ghaffar Moussa, Bahgat	American University in Cairo	Egypt
Aguilera, Ruth	University of Illinois at Urbana - Champaign	USA
Azières, Olivier	Regulatory and Financial Reporting Consultant, OEC	France
Audousset, Sophie	HEC - Paris	France
Baker, C. Richard	Adelphi University – New York	USA
Barbu, Elena	Université d'Orléans	France
Bell, Tim	KPMG	USA
Blanchet, Jeannot	Morgan Stanley	UK
Bowsher, Charles	U.S. Comptroller General - Retired	USA
Buijink, William	Tilburg University	Netherlands
Cazavan, Anne	ESSEC Business School	France
Chane-Alune, Eléna	HEC – University of Liège	Belgium
Charitou, Andreas	University of Cyprus	Cyprus
Chen, Kevin	Hong Kong University of Science & Technology	Hong Kong
Christensen, Hans B.	Manchester Business School	UK
Dao, Phu	ESSEC Business School	France
De Bourmont, Marc	HEC - Paris	France
Ding, Yuan	HEC - Paris	France
Dobija, Dorota	Koźminski Business School - Warsaw	Poland
Doogar, Rajib	University of Illinois at Urbana - Champaign	USA
Farag, Shawki	The American University in Cairo	Egypt
Gaeremynck, Ann	Katholieke Universiteit Leuven	Belgium
Gélard, Gilbert	International Accounting Standards Board	UK
Ghosh, (Dean) Avijit	University of Illinois at Urbana - Champaign	USA
Goncharov, Igor	Monopolies Commission	Germany
Haigh, Sammye	Elsevier, Ltd.	UK
Haller, Axel	University of Regensburg	Germany
Hope, Ole-Kristian	Rotman School of Management - Ontario	Canada
Jeanjean, Thomas	HEC - Paris	France
Koga, Ken	University of Illinois at Urbana - Champaign	USA
Lee, Edward	Manchester Business School	UK
Lesage, Cédric	University of Paris (IAE)	France
Marmousez, Sophie	HEC - Paris	France
Michel, Pierre A.	HEC – University of Liège	Belgium
Missioner-Piera, Franck	ESSEC – Business School	France
Nicolas, Yves	PricewaterhouseCoopers, CNCC	France
Olbrich, Michael	Fern-Universität Hagen	Germany
Pourjalali, Hamid	University of Hawaii	USA
Raffournier, Bernard	HEC – University of Geneva	Switzerland
Ramamoorti, Sridhar (Sri)	Grant Thornton LLP	USA
Ramanantsoa, (Dean) Bernard	HEC - Paris	France
Ramirez, Carlos	HEC - Paris	France
Rees, William	University of Amsterdam	Netherlands

Ronen, Joshua	New York University	USA
Seguineau, François	Toshiba Systèmes France, HEC Foundation	France
Solomon, Ira	University of Illinois at Urbana - Champaign	USA
Stolowy, Hervé	HEC - Paris	France
Sunder, Shyam	Yale University	USA
Trotman, Kenneth	University of New South Wales	Australia
Vafeas, Nikos	University of Cyprus	Cyprus
Van der Meulen, Sophie	Tilburg University	Netherlands
Vidal, Olivier	HEC - Paris	France
Walker, Martin	Manchester Business School	UK
Werner, Joerg	University of Bremen	Germany
Willekens, Marleen	Katholieke Universiteit Leuven	Belgium
Wright, William	University of Illinois at Urbana - Champaign	USA
Wu, Shwu Hsing	Tainan Woman's College of Art & Technology	Taiwan
Zimmerman, Jochen	University of Bremen	Germany

Number of participants: 59