

## **APPENDIX 2**

### **LIST OF WITNESSES**

**Wednesday, 28 June 2000**

#### **Motor Trades Association of Australia**

Mr Michael Delaney – Executive Director

Mr Geoff Gardner – Deputy Executive Director

#### **Australian Institute of Company Directors**

Mr James Glen Service – Member, Accounting and Financial Advisory Committee

Mr Stuart Grant – Member, Accounting and Financial Advisory Committee

Mr Rob Elliott – National Manager, Policy and Research

#### **Office of Small Business, Department of Employment, Workplace Relations and Small Business**

Mr Thomas Fisher – Assistant Secretary, Office of Small Business

Mr Anthony David Greenwell – Director, Finance and Tax Policy

Ms Margret Adelaide Lee – Assistant Director, Finance and Tax Policy

#### **Private capacity**

Mr Ian Langfield-Smith

**Friday, 30 June 2000**

#### **CPA Australia and The Institute of Chartered Accountants in Australia**

Ms Jan West – Deputy President, The Institute of Chartered Accountants in Australia

Mr Gerard Meade – Chairman, Legislation Review Board, Australian Accounting Research Foundation

Mr Colin Parker – Director, Accounting and Audit, CPA Australia

Mr Keith Reilly – Technical Consultant, Accounting Standards, The Institute of Chartered Accountants in Australia

Mr Richard Mifsud – Senior Project Director, Australian Accounting Research Foundation

**National Institute of Accountants**

Mr Neil Leslie Marshall – Chief Executive Officer

Mr Reece Agland – General Counsel

Mr Gavan Russell Ord – Technical Policy Manager

**Australian Securities and Investments Commission**

Mr David William Knott – Deputy Chairman

Mr Shane Tregillis – National Director, Regulation

Ms Jan McCahey – Chief Accountant

Mr Douglas David Niven – Deputy Chief Accountant

**Incat Australia Pty Ltd**

Mr Lance Bradley Balcombe – Company Secretary and Chief Financial Officer