









The French-German agenda on intangibles, knowledge assets and "IC accounting"

2nd Day

The next generation for IC / Intangibles Reporting

September 18th, 2012 University of Heidelberg: Hörsaal (Lecture Hall) in Berliner Str. 4. Starting time: 9:30 (a.m.), ending at 16:00 (4 p.m.)

Chair: A. Bounfour

1st part: State-of-the-subject analysis

- Wissenbilanz 2.0 (Kai Mertins)
- Semantic Models for giving IC Reports their adequate structure (Elmar Drewitz)
- German Society in KM's commitment to Integrated Reporting (U. Schmidt / M. Bornemann)
- Recent initiatives in France (A. Bounfour)

<u>Comments</u>: NN (will be decided before session)

2nd part: Tendencies in IC reporting on global level

- WICI (Takayuki Sumita)
- Integrated Reporting (Sara Nori, tbc)
- IIRC work represented by a French expert (PWC?)
- Advancements in Australia (John Dumay)

Comments: Leif Edvinsson

3rd part: Experts contributions and related work to IC Accounting

- C. Nagel: From an IC-Report to an integrated Managementsystem OR could IC-Accounting solve the daily problems of an SME?
- Aylin Gözalan: Combining Practice with Theory: Conclusions from research in German
- Contribution from the Slovakian delegation (tbc)
- WikiRating: "A 'Liquid democracy' approach to valuations of companies and states" (D. Credé, not attemdig, Günter Koch will inform the audience about Credé's project)

Comments: Günter Koch,

4th part: The next agenda & open dialogue

- Introduction: The position paper by A. Bounfour & Y. Hanado (on behalf of the New Club of Paris)
- Agenda identification for future IC Reporting: Discussion
- Conclusions and next steps, identification of potential projects