

Curriculum Vitae

Name of staff:	Mr. Emil Vassilyan
Position:	Technical Director/Partner
Name of the firm entity:	Grant Thornton CJSC
Profession:	Fellow Chartered Certified Accountant, Master of Business Administration, Armenian Licensed Auditor
Date of birth:	19 January 1973
Years with firm/entity:	20 years
Nationality:	Armenian

Membership in professional societies:

- Fellow of Association of Chartered Certified Accountants (ACCA, UK)
- Member of Association of Accountants and Auditors of Armenia
- Member of Financial Instruments Support Services Group (FISSG)
- GTI Audit Center of Excellence for the regions of CIS and Middle East

Professional experience and qualification:

- More than 21 years of profound experience in the sphere of audit and accounting. Specialised in managing audits of projects funded by International Finance/Lending institutions, public/governmental, non-governmental organisations, top-level enterprises in various sectors, as well as financial organisations including national and commercial banks.
- Special knowledge of International Financial Reporting Standards, US GAAP and International Standards on Auditing, policies and procedures of IFIs, including the World Bank, ADB, KfW, United Nations Organization, USAID, EU and others, as well as Guidelines and standards on IFI audits.
- Strong professional experience in audit and accounting missions for organisations and projects in energy, water, telecommunications, extractive industry sectors, as well as projects funded by international organizations in Armenia and CIS, such as the World Bank Group, ADB, EBRD, KfW, United Nations Organization, USAID and others.
- Clients list includes the following: Foreign Financing Project Management Center, K-Telecom CJSC (Viva Cell – MTS), Armenia Telephone Company CJSC (Beeline), Karabagh Telecom CJSC, the Central Bank of Armenia, Transport Project Implementation Unit, "Center for Education Projects" PIU SA, High Voltage Electric Networks CJSC, Armenia Renewable Resources and Energy Efficiency Fund, South Caucasian Railways CJSC, Ulaanbaatar Railways CJSC (Mongolia), Yerevan Metropolitan after Karen Demirchyan" CJSC, Hayastan All Armenian Fund, Millennium Challenge Georgia Fund, Millennium Challenge Account Armenia SNCO, etc
- Delivering of training courses in the fields of auditing and accounting, as well as IFRS for the Central Bank of Armenia, International Accountancy Training Centre, Association of Accountants and Auditors of Armenia, International Accounting Business Centre, American University of Armenia.
- Extensive experience of work in the multicultural environment and multidisciplinary teams under international development projects.
- Strong analytical, data processing, advising, commenting and reporting skills. Advanced team management and communicative skills.

Countries of professional experience

Country	Date
Jordan	January, 2019
Lebanon	December, 2017
United Arab Emirates	December, 2014
Lithuania	September, 2014
Latvia	September, 2014
Russia	March, 2014
Moldova	July 2013
Guinea	November 2012
Uzbekistan	August 2012
Zambia	April 2012
United Kingdom	Once in a year, since 2003
Georgia	Once in a quarter starting from 1999
France	2003, 2004, 2005
Russia	December 2006, February 2007
Ukraine	January 2002, 2003, 2004
Mongolia	December 2008
Tajikistan	June 2010

Education:

1999-2002	Association of Chartered Certified Accountants (ACCA-UK) Degree: Chartered Certified Accountant
1994-1996	American University of Armenia, Yerevan (Affiliate of the University of California at Los Angeles) Degree: Master of Business Administration (MBA)
1989-1994	Armenian Agricultural Institute, Yerevan, Armenia Department of Engineering Degree: Bachelor of Engineering

Trainings:

2018	Senior Leadership Program, London, UK
2018	LEAP Methodology for ACES and Champions, Dusseldorf, Germany
2018	Senior Leadership Program, Lisbon, Portugal
2017	Senior Leadership Program, Oxford, UK
2017	ISA Proficiency Series, Grant Thornton
2016	ISA Proficiency Series, Grant Thornton
2015	Peculiarities of Income Tax and Profit Tax, Yerevan, RA
2014	High Level Forum on Central Bank Governance, Dubai, UAE
2012	Inspirational Leadership Training, London, UK
2012	Changes in IFRS and IAS, Yerevan, RA
2012	Training on RA Tax legislation, Yerevan, RA
2011	Changes in IFRS and IAS, Yerevan, RA
2011	IFRS in Telecommunication industry, Yerevan, RA
2010	Changes in RA Tax legislation, Yerevan, RA
2010	Training on IFRS, Yerevan, RA
2010	Changes in International Accounting Standards (IAS), Yerevan, RA
2010	Training on Ethics Quality and Control Manual, Yerevan, RA
2008	Audit training, Athens, Greece
2007	IFRS training, Lisbon, Portugal
2006	IFRS training, Brussels, Belgium

2004	IFRS training, Paris, France
2003	CAAT training, Amsterdam, Netherlands
2002	IAS courses, Paris, France
2001	US GAAP courses, London, United Kingdom

Employment record:

2002 - present	<p>Partner, Technical Director, Grant Thornton CJSC, Yerevan, Armenia</p> <ul style="list-style-type: none"> Participation in leadership and co-ordination of audit missions, review of audit files and reports as well as technical matters arising within the firm.
1999 - 2002	<p>Manager, Grant Thornton Amyot, Yerevan, Armenia</p> <ul style="list-style-type: none"> Preparation of client acceptance and reacceptance questionnaire, preparation of budgets, planning procedures, including risk assessments, tailoring of working programs, supervision of the work done by in-charge and assistant auditor's, consulting when necessary, ensuring the work meets the originally assigned time tables, review of the draft financial statements, review of the work done by in-charge and assistants, review that working papers are properly filed and completed.
1998 - 1999	<p>Expert. Translator of ISA and IAS. Sibley International, USAID/Armenia - Enterprise Accounting Reform (AEAR) project (US\$7 million). Armenia</p> <ul style="list-style-type: none"> Expertise and official translation of International Accounting Standards and International Standards on Auditing from English into Armenian upon which the Armenian respective standards are based.
1995 - 1997	<p>Auditor at HayAudit auditing and consulting company, Yerevan, Armenia</p> <p>Participated in audit missions for the World Bank – Earthquake Zone Reconstruction Project and Power Maintenance Project</p> <ul style="list-style-type: none"> Participation in audit missions.

Experience as a lecturer (1999 – 2018):

- Lectures on “Intermediate Auditing” at American University of Armenia (Yerevan),
- Lecturer on “Audit and Assurance” at the ACCA (Yerevan),
- Lecturer on Audit and Accounting at the AAAA (Yerevan),
- Lecturer on Audit and Accounting at the IATC (Yerevan),
- Lecturer on IFRS at the Financial Banking College (Yerevan),
- Guest lecturer on “The changes in IFRS” at the CBA (Yerevan).

Languages:

Language	Speaking	Reading	Writing
Armenian	Excellent	Excellent	Excellent
English	Excellent	Excellent	Excellent
Russian	Excellent	Excellent	Excellent