

CURRICULUM VITAE

1. **Family name:** CELA
2. **First names:** Hysen
3. **Date of birth:** 28.12.1959
4. **Nationality:** Albanian
5. **Civil status:** Married
6. **Education:**

[Date from - Date to]	Institution	Degree(s) or Diploma(s) obtained:
1979-1983	Faculty of Economics, University of Tirana	Economist
1999 – 2002, 2011	Faculty of Economics, University of Tirana University of Tirana	PhD studies Title - Dr. Doctor in Economy Associated Professor (Prof. As. Dr.)
2015	Ministry of Education and University of Tirana	Professor

7. **Language skills:** Indicate competence on a scale of 1 to 5 (1- excellent, 5 - basic)

Language	Reading	Speaking	Writing
Albanian (mother language)			
English	1	1	1
Italian	3	3	3
German	3	3	4

8. **Membership of professional bodies:**

2000 - Present: Member of Albanian Association of Chartered Accountants (IKM), IFAC associate member

2010 - Present: Member of Albanian Institute of Statutory Auditors (IEKA), IFAC full member

9. **Other skills:** (e.g. Computer literacy, etc.) **Computer skills:** MS Office, Word, Excel, Access, etc., and in other tools and software on accounting and auditing (Pack Pee, Case Ware)

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Rr. Brigata 8, P.8/1, Ap.14, Tirana, Albania

Tel/Fax ++ 35542 58245 e-mail: hysen.cela@crowe.al

10. Present position:

Managing Partner - Crowe AL sh.p.k, an audit firm member of Crowe Global International, registered in the Albanian register of Statutory Auditors

Lecturer

National accounting standards (NASs) and IFRSs

Auditing and Assurance (including ISAs issued by IAASB)

Business and Professional Ethics (including IESBA Code

University of Tirana, University of Pristina, Professional Accountancy Bodies in Albania and Kosovo.

President – Albanian Institute of Statutory Auditors (IEKA)

Audit Committee Member – National Commercial Bank of Albania

Chairmen of the Supervisory Council of the Albania Stock Exchange

EXCOM Member – Federation of Mediterranean Accountants and Auditors

CAG Member – Consultative Advisory Group of IESBA and IAASB of the International Federation of Accountants – New York, USA

11. Years within the firm: 18 yrs.

12. Key qualifications:

Certified Accountant (CA) (1998) Certificate issued by the Albanian Ministry of Finance

Certified Public Accountant (CPA) (2010), - Authority for Certification, Ministry of Finance of Albania in cooperation with the Albanian Institute of Statutory Auditors (IEKA)

Trainer in Auditing and Accounting, (1999) Certificate issued by CNCC & OEC, France and ICAS, Scotland, UK, within the framework of PHARE program AL 9708, D1-97-01

Trainer on IFRSs, (2009) Certificate issued by World Bank - Advanced Program in Accounting and Auditing Regulations (REPARIS) –, World Bank, EU, Austrian Development Cooperation and GDLN

Trainer on Internal Auditing (June 2008 (Yorkshire, UK), certificate issued by the IIA, UK and Ireland

Trainer on IFRSs with training of trainer's session – organized by IMCL, UK

Trainer on clarity ISAs, and Ethics with Members of IEKA and SCAAC, Kosovo

Other certificates and trainings in Albania and abroad

Participating regularly on Audit and Ethics Training of Trainers organized by CFRR Vienna

13. Specific experience in Albania and the Region

Date from - Date to	Location	Project	Company	Position	Description
July-September 2015	Tirana, ALB Pristina, Kosovo	Benchmarking study on accountancy profession within the framework of the EU REPARIS program	ECCAT (CFRR World Bank Vienna	Short term Consultant	Benchmarking study and profiling exercise - part of the EU REPARIS Regional seminar on the study and profiling of selected university curricula as part of the EU REPARIS program
March 2012	Tirana, Alb	GIZ Project "Support to the Ministry of European Integration (SMEI II)"	GIZ	Local expert on drafting EU accounting directive concordance tables	Technical Cooperation with Albania Support to the Implementation of EU-compliant Law PN. 2010.2188.0-001.00
June 2011	Pristina, Kosovo	Lectures in Joint MASTER project	University of Pristina	Lecturer	Financial accounting with special focus on SMEs Entrepreneurship and Local Economic Development (ELED) in Albania, Kosovo and Macedonia Tempus Project No. 145061-TEMPUS-1-2008-1-UK-TEMPUS-JPHES
May 2010 September 2011	Pristina, Kosovo	Training members of SCAAK - Accountants and Auditors	SCAAK, Kosovo	Lecturer	Training of SCAAK members on ISAs
May 2007 – January 2008	Tirana	IFRS training and translation	IMCL ltd (International Management Consultants, London, UK	Reviewer Trainer in IFRS	Reviewing IAS/IFRS translated in Albanian

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June 2006 – December 2006	Tirana, Alb	Public accounting Law	UNDP Albania	Local Expert on drafting the new law on Public Accounting	Working in team with two other foreign experts in reviewing the situation and drafting the new law on public accounting
May- June 2006	Tirana, Alb	Working on higher education draft law	Ministry of Education of Albania	Expert on drafting the new law on higher education	Working for developing the autonomy and governance part of the draft law
2004 - 2006	Tirana, Alb	EC, CARDS 2003	ISB Albania	Local Expert on Salary component	Encouraging the Reform of the Civil Service System in Albania
April 2004	Tirana, Alb	Accounting and Tax review on leasing	World Bank (SEED Project)	short term consultant	Accounting and Tax review on leasing
During 2003-2004	Tirana, Alb	Participation in drafting new accounting law	World Bank (Accounting law project)	Assisting the foreign expert	Assistance on Drafting the new accounting law

14. Professional experience

Date from - Date to	Location	Company	Position	Description
October 2012 - Present	Tirana, Alb	Albanian Institute of Authorized Chartered Accountants -IEKA	President (chairman of the Council)	Managing the work of the institute from administrative and technical aspects
2012 -present	Tirana, Alb	Crowe AL shpk (former name NH EuroConsult shpk) Member of Crowe Horwath International	Managing partner	Managing the day to day work on audit and assurance engagements
2017 – present	Tirana, Alb	Audit Agency for EU Accredited Assistance Programmes	Council Member	Supervising the activity of the Agency, Governance role
2017 - Present	Tirana, Alb	ALSE – Albanian Securities Exchange (recently opened)	Council member and Chairman	Supervising the activity of the ALSE, dealing with Governance issues

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2009 - 2012	Tirana, Alb	Albanian Institute of Authorized Chartered Accountants -IEKA	Executive Director	Managing the work of the institute from administrative and technical aspects
2004-present	Tirana, Alb	NH Euro Consult shpk (former name AI EI Auditors shpk)	Partner	Managing projects and relations with clients
2000 -2004	Tirana, Alb	Albanian Institute of Authorized Chartered Accountants -IEKA	Executive Director	Managing the work of the institute from administrative and technical aspects
2004- 2009	Tirana, Alb	Albanian Institute of Authorized Chartered Accountants -IEKA	Director, International relations and professional standards, translation and developing standards on accounting, auditing and ethics.	Providing service for the institute in the field of Ethics and technical standards (accounting and auditing)
2005-2008	Tirana, Alb	STRABAG AG, Vienna Austria	Tax representative	Dealing with taxes of STRABAG AG, for two projects on water and waters sewerage, Pogradec, Alb.
2000 -2004	Tirana, Alb	Albanian Institute of Authorized Chartered Accountants -IEKA	Executive Director	Managing the work of the institute from administrative and technical aspects
1993 – Present	Tirana, Alb	Faculty of Economics, University of Tirana	Lecturer in Business Ethics, Management, Project Mgt., etc.	Preparing Teaching Materials and delivering lessons to the students
2001 - present	Tirana, Alb	National Commercial Bank of Albania	Head of audit Committee	Producing reports for the Board of directors on the work performed by management and especially Internal audit department
2003 - 2006	Tirana, Alb	Insurance Oversight Authority	Member of the Board	Participating in decision making on insurance and reinsurance market in Albania

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1998-2000	Tirana, Alb	Independent Professional Accountant	Certified Accountant	Maintaining Accounting records, preparing Financial Statement and analysis
1995-2002	Tirana, Alb	Faculty of Economics	Tempus Project Administrator	Managing Albanian part for Tempus projects. Contact person Staffordshire University
1995-1998	Tirana, Alb	Stated Owned Albanian Chromium Company - ALBKROM	Executive Director for Programming and Finance Dept.	Dealing with Economic and Accounting Issues
1993-1995	Tirana, Alb	Ministry of Labour, Emigration, Social Protection and Ex-Political Persecuted	Head of Unemployment Benefit and Insurance Dept.	Dealing with employment policies and regulations regarding unemployment benefit schemes
1992-1993	Skrapar, Alb	District Labour Office	Director	Dealing with unemployed people and their benefits
1990-1992	Skrapar, Alb	Executive Committee of Skrapari District	Head of Industry and labour Dept.	In charge for industrial and labour policies
1983-1990	Fushe-Arrez, Alb	Cooper Mine Enterprise, F. Arrez, Albania	Head of Planning and Accounting Dept.	In Charge with planning and Financial reporting Issues

15. Other relevant information (eg, Publications)

1995 - Article: The role of Mass Privatization in Albanian Strategic Enterprises (corporation cases)

1996- Study: Situation and prospects of share-holding companies in the Extractive Industries (mining) in Albania. (Co-author)

1997- Paper: Developing SMEs in Albanian Economy and their funding issues. (Co-author)

1998 – Study: Comparative Study for Some Albanian Communes from their geographical point of view (co-author)

1999 – Paper – Business Ethics in Albanian Business - 3rd Intl. Forum of Chemnitz, Germany.

2000- Article: Role and Possibilities of the Accountancy Profession in the global fight against Corruption – *Ekonomia dhe Biznesi* Nr. 6, 2000

June 2000 – Article: Professional Education and Training System for Accountants and Auditors in Albania – presented at the fourth SEEPAD meeting in Banja Luka, Republic of Srpska, B&H.

2001- Article – Role of accountancy profession on good Corporate Governance. (Co-author)

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May 2002 – Article – Some ethical and transparency issues of Business entities during their financial reporting.

September 2002 – Dissertation for obtaining PhD title “Role of Ethics in managing a successful business”

2001–2002: Member of the Team for translating in Albanian the International Standards on Auditing (ISA), published by International Federation of Accountants (IFAC)

2003. Business and Ethics – Monograph.

2002 - 2004 – Translation of IAS/IFRS for training purposes – more than 300 pages already translated and updated

2004 – Study – Increasing the financial Autonomy of Higher Education institutions (co-author) – published by ISB (Institute for Contemporary studies)

2004 – Article – “Human Resource Development – a key factor for the sustainable development of Albania” Management – Journal of Contemporary Management issues Vol.9 Nr.2 (2004) – Split Croatia.

2004 – On – Translation of IFAC code of ethics and updating with translation all the changes happening in ISAs, ISREs, ISAEs, ISRSs and other IAASB pronouncements.

2005 – Study on the mechanism for adopting financial autonomy in higher education institutions.

2005 – Drafting the new code of Ethics for Professional accountants, members of IEKA – published in the bimonthly magazine “Accounting, Finance & Auditing”

2005 - Publication of articles on IAS/IFRSs and auditing issues in the bimonthly IEKA`s magazine “Accounting, Finance & Auditing”

2006- Business Ethics - students` text book

2006 – Working on the translation in Albania of the complete IFAC Handbook on Auditing, Assurance and Ethics Pronouncements (2006 edition) published by IFAC permission by end of January 2007

2007 - on: Editor in chief of the professional magazine "Accounting Finance and Auditing" a bimonthly magazine produced by the Albanian Institute of Authorized Chartered Auditors (IKA)

2008 – on – Working on the project of translation in Albania of Clarity ISAs

2009 – Translation of Code of Ethics of IFAC

2010 – Translation of clarified ISAs of IAASB of IFAC.

2010 - "The Management Accounting Practices in Albania - seen from globalization perspective" Contemporary Economics issue 3/2010, vol. 15 - Coauthor

2011 - The Attitudes towards Ethics - The Case of a Developing Audit Profession - Emerald, Journal of Applied Accounting Research – Coauthor

2013 - Business ethics for manager Accountants and financier`s new student text book

2014 - International Accounting Standards – better auditing performance- online interdisciplinary research journal (bimonthly) Vol. IV.

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2015- Protection Mortgage Loan Consumer in Albania (Co-author) – International Journal of science and research (IJSR) ISS (online): 2319-7064

2016 – Manual on using ISAs for statutory audit – text book for auditors and students

2017 – Translation of Latest change on IESBA Code of ethics, NOCLAIR