

1 Welcome

At 7 pm CEST Johannes von Mulert, member of the Executive Board, opens the 13th General Assembly (GA). He gives thanks to all members attending the GA in Constance and online for showing their strong interest in the IBCS Association. The invitation was published on time. The agenda is approved unanimously.

Johannes von Mulert nominates Raphael Branger as vote counter and asks whether there are any objections or alternative nominations. As there are none, Raphael Branger is elected vote counter unanimously.

A total of 55 active members with voting rights are present, including 50 attending onsite and 5 participating online.

2 Minutes of the GA of May 22, 2025 - Warsaw

The minutes of the General Assembly held on May 22, 2025, in Warsaw were made available to all members [online](#) in advance. As there are no comments or questions, the Johannes calls for a vote to approve the minutes.

The GA approves the minutes unanimously.

3 President's Annual Report

President Rolf Hichert reports on the activities of the IBCS Association and the development of the IBCS community over the past twelve months.

He highlights three major projects:

1. **ISO 24896** – Notation for Business Reporting, developed with the involvement of Diego Berea (Project Manager), Jürgen Faisst, Matthias Giger, Esin Özkan, and Simone Verza as members of the ISO editorial team.

President Hichert announces that this new International ISO Standard was officially published earlier that day.

2. **Survey** on the impact of ISO 24896 on the effectiveness of reporting, led by Arne-Kristian Schulz (Project Manager), Jürgen Faisst, Edyta Szarska, Esin Özkan, and Simone Verza, with support from Ninva Urheu.

The results of the survey will be presented during the Annual Conference on the following day.

3. **IBCS Version 2.0**, fully aligned with ISO 24896, compiled and edited by Jürgen Faisst (Project Manager), Cornelia Neeser, and Severin Willig.

President Hichert informs the General Assembly that the Board will decide on the approval of IBCS Version 2.0 later during the meeting.

Rolf Hichert reports on the development of the IBCS community over the past twelve months as follows:

IBCS Association
Members and countries in numbers and %
2026-06-11

IBCS Association KPIs	PY	AC	ΔPY	ΔPY%
Passiv members	13 923	15 939	2 016	14,5%
Active members	267	276	9	3,4%
IBCS Analyst	1 179	1 479	300	25,4%
Number of countries	175	175	0	0,0%

Passiv members: Top 4 countries	PY	AC	%
Germany	3 928	4 453	28%
Poland	822	1 154	7%
USA	1 050	1 151	7%
Switzerland	819	921	6%
RoW (Rest of World)	7 304	8 260	52%
Passiv members all countries	13 923	15 939	

Active members: Top 4 countries	PY	AC	%
Germany	146	144	52%
Switzerland	50	50	18%
Austria	16	15	5%
Netherlands	13	13	5%
Poland	9	13	5%
RoW (Rest of World)	33	41	15%
Active members all countries	267	276	

Active members = attendees of the certification course and other experts approved by the board.

Johannes asks whether there are any questions regarding the President's Annual Report. As there are no questions, the GA takes note of the report.

4 Approval of IBCS 2.0 in alignment with ISO 24896

Jürgen Faisst reports that the development of IBCS Standards Version 2.0 was the Association's most significant project during the past year. The objective was to fully align the standards with ISO 24896, which had not yet been published when the work began.

He acknowledges the contributions of Cornelia Neeser and Severin Willig, who supported him throughout the project. Following the 2025 Annual Conference, this editorial team prepared an initial draft. The most significant structural change was the separation of the document into a **Notation** section and a **Composition** section, replacing the previous structure and resulting in a new sequences of the SUCCESS formula. In addition, numerous sections were reviewed, simplified, and standardized. To ensure full consistency with ISO 24896, the team also adopted the terminology and wording introduced during the ISO editorial process, which involved plain language specialists.

The draft of IBCS Standards Version 2.0 was published for public consultation in October 2025. The Association received 372 comments, the highest number ever submitted for an IBCS standards revision. Between January and the end of April 2026, the editorial team reviewed and responded to every comment before publishing the final draft.

Jürgen asks the members of the General Assembly whether there are any objections to the release of IBCS Standards Version 2.0. As no objections are raised, the Board confirms the approval and release of IBCS Standards Version 2.0.

5 Election of a new Executive Board

Prior to the General Assembly, Rolf Hichert (President) and Beat Honegger (Secretary) had announced that they would not stand for re-election.

On behalf of the IBCS Association, Jürgen Faisst thanked both of them for their outstanding commitment over many years. He paid special tribute to Rolf Hichert, recognizing him as the founding father of the IBCS Association and acknowledging his decisive contribution to establishing and advancing the IBCS Standards.

The General Assembly then proceeded with the election of Board Members.

Election of the President

Jürgen reported that Bernie Smith had responded to the call for nominations for the office of President, which had been circulated together with the invitation to the General Assembly. He asked whether there were any further nominations from the floor. As there were none, he nominated Bernie Smith for election.

Bernie Smith is elected unanimously and accepts the election.

Election of the Secretary

Jürgen reported that Edyta Szarska had responded to the call for nominations for the office of Secretary, which had been circulated together with the invitation to the General Assembly. He asked whether there were any further nominations from the floor. As there were none, he nominated Edyta Szarska for election.

Edyta Szarska is elected unanimously and accepts the election.

Re-election of the Accountant

Jürgen Faisst thanks Johannes von Mulert for his service as Accountant during the past year and asks whether he is willing to continue in this role. Johannes von Mulert confirms his willingness to stand for re-election. Jürgen asks whether there are any further nominations from the floor. As there are none, Johannes von Mulert is nominated for re-election.

Johannes von Mulert is re-elected unanimously and accepts the re-election.

6 Miscellaneous

In recognition of his outstanding contribution as the founding father of the IBCS Association, Johannes von Mulert nominates Rolf Hichert for the honorary position of Honorary President of the IBCS Association.

The General Assembly elects Rolf Hichert Honorary President unanimously.

Michael Schwan pays special tribute to the late Heinz Steiner, acknowledging his outstanding contribution to the success of the IBCS Association.

As there is no further business, Johannes von Mulert closes the 13th General Assembly at 8:00 p.m. CEST.

Beat Honegger, 2026-06-11