

2020 IASB/ABR Research Forum

Programme outline

Day 1: Monday 2 November (all times are GMT)

11.00-11.05	Introduction (Ann Tarca, IASB)
11.05-11.10	Welcome (Sue Lloyd, IASB)
11.10-12.40	Academic paper 1 – Richard Barker, Andrew Lennard, Stephen Penman and Alan Teixeira – “Accounting for Intangible Assets: Suggested Solutions” (Chair Anne McGeachin)
11.10-11.40	Paper presentation
11.40-11.55	Academic discussant: Niclas Hellman (Stockholm School of Economics)
11.55-12.10	IASB/Standard setter discussant: Tom Scott (IASB)
12.10-12.40	Q&A
12.40-13.10	Break
13.10-14.40	Panel session – Research opportunities related to IFRS 9 <i>Financial Instruments</i> (Chair Ana Simpson)
13.10-13.40	Academic presentation IFRS 9 study: Edgar Loew (Frankfurt School of Finance and Management)
13.40-14.10	IASB panel discussion – Objectives of the Standard and research questions of interest (Sue Lloyd, Riana Wiesner and Edgar Loew)
14.10-14.40	Q&A
14.40-15.10	Break
15.10-16.40	Academic paper 2 – Raquel Sarquis, Arioaldo de Santos, Isabel Lourenco and Guillermo Braunbeck “The Impact of the Adoption of IFRS 11 on the Comparability of Accounting Information” (Chair Tadeu Cendon)
15.10-15.40	Paper presentation
15.40-15.55	Academic discussant: Katherine Schipper (Duke University)
15.55-16.10	IASB/standard setter discussant: Darrel Scott (Former IASB member)
16.10-16.40	Q&A
	End of Day 1

Day 2: Tuesday 3 November

09.05-09.10	Introduction (Tom Scott, IASB)
09.10-10.40	Academic paper 3 – Anna Alon, Geir Haaland and Kjell Ove Rosok “Standardization and comparability: A regulatory waltz” (Chair Tom Scott)
09.10-09.40	Paper presentation
09.40-09.55	Academic discussant: Frank Thinggaard (Aarhus University)
09.55-10.10	IASB/standard setter discussant: Andrew Lennard (UK FRC)
10.10-10.40	Audience discussion
10.40-11.10	Break
11.10-12.40	Panel session – Research opportunities related to IFRS 15 <i>Revenue from Contracts with Customers</i> (Chair Ann Tarca)
11.10-11.40	Academic presentation - IFRS 15 study: Christopher Napier and Christian Stadler (Royal Holloway University of London)
11.40-12.10	IASB panel discussion – Objectives of the Standard and research questions of interest (Henry Rees, Bruce Mackenzie, Christopher Napier and Christian Stadler)
12.10-12.40	Q&A
12.40-13.10	Break
13.10-14.40	Academic paper 4 – Romain Oberson and Minyue Dong “Moving toward the Expected Credit Loss Model under IFRS 9: Capital Transitional Arrangement and Bank Systematic Risk” (Riana Wiesner)
13.10-13.40	Paper presentation
13.40-13.55	Academic discussant: Araceli Mora (University of Valencia)
13.55-14.10	IASB/Standard setter discussant: Tadeu Cendon (IASB)
14.10-14.40	Q&A
	End of Day 2