The IASB RESEARCH FORUM 2017
in association with
EUROPEAN ACCOUNTING REVIEW and ACCOUNTING IN EUROPE,
the journals of the European Accounting Association

November 28-29, 2017 - Brussels, Belgium

DAY ONE – Museum of Musical Instruments – Auditorium

Discussion of selected papers submitted to EAR and AiE

09:00 - 09:30 Welcome Coffee

09:30 - 09:45 Introduction

09:45 - 11:00 Pensions

The impact of accounting standards on pension investment decisions
Christian Barthelme, WHU – Otto Beisheim School of Management
Paraskevi Vicky Kiosse, University of Exeter
Thorsten Sellhorn, Ludwig-Maximilian University of Munich

Discussants: Stefano Cascino, London School of Economics
Nick Anderson, IASB Member

11:00 - 11:30 Coffee

11:30 - 13:00 Conceptual Framework

Gaps in the IFRS Conceptual Framework
Richard Barker, University of Oxford, Said Business School
Alan Teixeira, Deloitte

Profit or loss in the IASB Conceptual Framework
Carien Van Mourik, Open University
Yuko Katsuo, Gakushuin University
Discussants:  Peter Walton, Open University
              Tom Scott, IASB Member

13:00 - 14:00  Lunch (Foyer)

14:00 - 15:15  Taxes

Making Deferred Taxes Relevant Again
  Arjan Brouwer, VU Amsterdam
  Ewout Naarding, Nyenrode Business University

Discussants:  Erlend Kvaal, BI Norwegian Business School
              Martin Edelmann, IASB Member

15:15 - 15:45  Coffee

15:45 - 17:00  Disclosure Initiative

Introducing more IFRS Principles of Disclosure – Will the Poor Disclosers Improve?
  Jordi Carenys, EADA Business School
  Niclas Hellman, Stockholm School of Economics
  Soledad Moya Gutierrez, ESADE Business School

Discussants:  Sonja Wustermann, Europa Universitat Viadrina
              Ann Tarca, IASB Member

17:00 – 18:00  Drinks
DAY TWO – Cinquantenaire Museum of Art and History

Academic input into international standard setting: Discussion of case studies

Plenaries in meeting room “Petit Narthex”
Breakout groups in meeting room “Petit Narthex” and “Salle du Conseil”

09:00 - 09:45 Introduction to case study on « Financial instruments with the characteristics of equity »
09:45 - 10:30 Discussion of case study in breakout groups
10:30 - 10:50 Coffee
10:50 - 11:30 Discussion of case study in breakout groups
11:30 - 12:30 Feedback from breakout groups
12:30 - 13:30 Lunch (Cloître)
13:30 - 14:00 Introduction to case study on « What is ‘interest’ in EBIT »
14:00 - 15:30 Discussion of case study in breakout groups
15:30 - 15:50 Coffee
15:50 - 16:50 Feedback from breakout groups
16:50 - 17:00 Concluding comments