

## Day 1 Monday 28 September 2020

All times are British Summer Time

10:30	<b>Registration and networking opens</b>	14:00	<b>Better Communication in financial reporting—overview</b> This session will provide an overview of the IASB's projects that aim to improve communication in financial reports: <ul style="list-style-type: none"><li>• Primary Financial Statements</li><li>• Management Commentary</li><li>• Targeted Standards-level Review of Disclosures</li><li>• Disclosures for Business Combinations</li></ul> <i>Presenters:</i> <ul style="list-style-type: none"><li>• Hans Hoogervorst, IASB Chair</li><li>• Nick Anderson, IASB Member</li><li>• Kathryn Donkersley, IASB Technical Staff</li></ul>
10:50	<b>Welcome and introduction</b> <ul style="list-style-type: none"><li>• Michelle Sansom, International Accounting Standards Board (IASB) Technical Staff</li></ul>	14:40	<b>Better Communication in financial reporting—Q&amp;A panel</b> A panel of investors, preparers, auditors, and national standard-setters will discuss and share their views on the IASB's projects that aim to improve communication in financial reports. <i>Chair:</i> <ul style="list-style-type: none"><li>• Nick Anderson, IASB Member</li></ul> <i>Panellists:</i> <ul style="list-style-type: none"><li>• Tina Aggerholm, VP Group Accounting, Carlsberg Group</li><li>• Martijn Bos, Policy Advisor Reporting &amp; Audit, Eumedion</li><li>• Linda Mezon, Chair, Canadian Accounting Standards Board</li><li>• Mark O'Sullivan, Head of Corporate Reporting, PWC UK</li></ul>
11:00	<b>Chairman's keynote speech</b> <ul style="list-style-type: none"><li>• Hans Hoogervorst, IASB Chair</li></ul>	15:30	<b>End of conference day one</b>
11:15	<b>IASB and IFRS Interpretations Committee update</b> This session will provide an overview of the IASB's projects. It will explain how the IASB and IFRS Interpretations Committee are supporting the application of IFRS Standards. <i>Presenters:</i> <ul style="list-style-type: none"><li>• Sue Lloyd, IASB Vice-Chair</li><li>• Nili Shah, IASB Executive Technical Director</li></ul>		
12:00	<b>Networking break</b>		
12:20	<b>Applying IFRS Standards in 2020—impact of covid-19</b> This session will bring together IASB members, regulators, investors, auditors and national standard-setters to discuss the application of IFRS Standards in 2020, including the IASB's support for stakeholders during the covid-19 pandemic. <i>Chair:</i> <ul style="list-style-type: none"><li>• Mary Tokar, IASB Member</li></ul> <i>Panellists:</i> <ul style="list-style-type: none"><li>• Tadeu Cendon, IASB Member</li><li>• Florian Esterer, Head Core Equities, Bank J. Safra Sarasin</li><li>• Yasunobu Kawanishi, Vice Chair, Accounting Standards Board of Japan</li><li>• Paul Munter, Deputy Chief Accountant (International), US Security and Exchange Commission</li></ul>		
13:40	<b>Networking break</b>		



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## Day 2 Tuesday 29 September 2020

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- 10:50 **Introduction to conference day 2**
- Michelle Sansom, IASB Technical Staff

### Breakout sessions

The objective of these sessions is to:

- inform you of recent developments
- help identify key issues
- discuss your views with IASB members and staff

- 11:00 **Breakouts 1** (choose 1 of 3)

Breakout with Q&A 11:00–12:15	Breakout with Q&A 11:00–12:15	Breakout with Q&A 11:00–12:15
<p><i>Discussion Paper</i></p> <p><b>Business Combinations—Disclosures, Goodwill and Impairment</b></p> <p>This session will provide an overview of the Discussion Paper <i>Business Combinations—Disclosures, Goodwill and Impairment</i> that the Board published in March 2020. It will also provide an overview of the initial feedback on the IASB’s preliminary views and explore the issues raised by this feedback in more detail.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Rika Suzuki, IASB Member</li> <li>• Tim Craig, IASB Technical Staff</li> <li>• Dehao Fang, IASB Technical Staff</li> </ul>	<p><i>Post-implementation Review</i></p> <p><b>IFRS 10 Consolidated Financial Statements, IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Entities</b></p> <p>The session will provide a preview of the forthcoming Request for Information arising from the first phase of the Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Jianqiao Lu, IASB Member</li> <li>• Filippo Poli, IASB Technical Staff</li> <li>• Terry Thornton, Head of Downstream Accounting Policy, BP</li> </ul>	<p><i>Exposure Draft</i></p> <p><b>Management Commentary</b></p> <p>The session will provide a preview of forthcoming proposals for a revised IFRS Practice Statement on management commentary.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Tom Scott, IASB Member</li> <li>• Yulia Feygina, IASB Technical Staff</li> <li>• Matt Chapman, IASB Technical Staff</li> </ul>

- 12:15 **Networking break**

continued ...

12:35 **Breakouts 2** (choose 1 of 3)

Breakout with Q&A 12:35–13:50	Breakout with Q&A 12:35–13:50	Breakout with Q&A 12:35–13:50
<p><i>Discussion Paper</i></p> <p><b>Business Combinations under Common Control</b></p> <p>This session will introduce the IASB’s preliminary views to be included in the forthcoming discussion paper on business combinations under common control.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Françoise Flores, IASB Member</li> <li>• Yulia Feygina, IASB Technical Staff</li> </ul>	<p><i>Update</i></p> <p><b>Financial Instruments</b></p> <p>This session will provide updates on:</p> <ul style="list-style-type: none"> <li>• the final amendments to IFRS Standards for Interest Rate Benchmark Reform: Phase 2</li> <li>• the education materials published on the application of the IFRS 9 <i>Financial Instruments</i> expected credit loss requirements and covid-19</li> <li>• the Financial Instruments with Characteristics of Equity project</li> </ul> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Sue Lloyd, IASB Member</li> <li>• Riana Wiesner, IASB Technical Staff</li> <li>• Iliriana Feka, IASB Technical Staff</li> <li>• Angie Ah Kun, IASB Technical Staff</li> </ul>	<p><i>Exposure Draft</i></p> <p><b>Regulatory Assets and Regulatory Liabilities</b></p> <p>This session will provide a preview of forthcoming proposals to be included in an exposure draft the IASB will publish this year on accounting for regulatory assets and regulatory liabilities.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Darrel Scott, IASB Member</li> <li>• Mariela Isern, IASB Technical Staff</li> <li>• Thomas Possert, VP Corporate Finance—Group Accounting, Energie Steiermark</li> </ul>

13:50 **Networking break**

14:10 **Breakouts 3** (choose 1 of 3)

Breakout with Q&A 14:10–15:30	Breakout with Q&A 14:10–15:30	Breakout with Q&A 14:10–15:30
<p><i>Update</i></p> <p><b>IFRIC update</b></p> <p>The session will provide an update on the work of the IASB and the IFRS Interpretations Committee in proactively supporting the consistent application of IFRS Standards. It will focus on recently published agenda decisions and educational materials, and narrow-scope standard-setting projects.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Patrina Buchanan, IASB Technical Staff</li> <li>• Jawaid Dossani, IASB Technical Staff</li> <li>• Gustavo Olinda, IASB Technical Staff</li> </ul>	<p><i>Request for Information</i></p> <p><b>Second comprehensive review of the IFRS for SMEs Standard</b></p> <p>This session will provide information about the Sri Lankan experience in applying the <i>IFRS for SMEs</i> Standard and an overview of the next steps in the review of the Standard.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Darrel Scott, IASB Member</li> <li>• Sanath Fernando, former member of the SME Implementation Group</li> <li>• Michelle Sansom, IASB Technical Staff</li> <li>• Yousouf Hansye, IASB Technical Staff</li> <li>• Nkumbulo Mabaso, IASB Technical Staff</li> </ul>	<p><i>Update</i></p> <p><b>Electronic reporting—the IFRS Taxonomy and interaction with standard-setting</b></p> <p>This session will provide an introduction to the IFRS Taxonomy, and how the IASB considers electronic reporting implications in developing new disclosure requirements. The IFRS Taxonomy facilitates electronic reporting of financial statements prepared applying IFRS Standards, with several regulators around the world now requiring companies to file their financial statements using it.</p> <p><i>Presenters:</i></p> <ul style="list-style-type: none"> <li>• Ann Tarca, IASB Member</li> <li>• Owen Jones, IASB Technical Staff</li> <li>• Vivek Baid, IASB Technical Staff</li> </ul>

15:30 **End of conference**