



World Standard-setters Virtual Conference

Monday 27 September and Tuesday 28 September

Pre-conference video updates

Video updates about the activities of the IASB, the IFRS Interpretations Committee and the IFRS Foundation will be available to watch ahead of the conference. The conference will feature live Q&A sessions to which participants can submit questions in advance.

Pre-conference survey

Participants are invited to complete a [survey](#) on how the pandemic is affecting how national standard-setters engage with the IFRS Foundation, which will be the subject of a panel discussion on Day 1. The survey closes on 3 September 2021.

Preliminary agenda

Day 1

All times are British Summer Time

Sessions highlighted in grey are optional

9:30 – 10:30 **Networking rooms**

Participants can join any of the four networking rooms any time between 9:30 and 10:30 to find out more about the support and services available to national standard-setters or interact with IASB members and other national standard-setters of their region

Room 1—Translations Adoption Copyright

Room 2—IFRS products and services

Room 3—Asia-Oceania regional group

Room 4—Africa regional group

10:30 – 11:00 **Q&A on sustainability reporting**

Lee White, IFRS Foundation Executive Director, answers questions about the work of the IFRS Foundation Trustees to establish a sustainability standards board

11:00 – 11:30 **Welcome address**

Andreas Barckow, IASB Chair, shares his first impressions on joining the IASB as a former national standard-setter

11:30 – 12:15 **How has the pandemic changed stakeholder engagement?**

Fred Nieto, head of the IFRS Foundation's stakeholder engagement team, and **Bruce Mackenzie**, IASB member, discuss with **Jose Luiz Carvalho**, Group of Latin American Accounting Standard Setters (GLASS), **Raymond Chamboko**, Pan African Federation of Accountants (PAFA), and **Tommaso Fabi**, Organismo italiano di contabilità (OIC – Italian Standard-setter), how the pandemic is affecting the ways national standard-setters engage with the IFRS Foundation and with their stakeholders



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12:15 – 13:00 **Agenda Consultation: what's next?**

Mary Tokar, IASB member, moderates a panel discussion about the IASB's activities to support consistent application of IFRS Standards that are considered useful or can be improved when delivering the next five-year work plan

Panellists:

Bill Biese, Consejo Mexicano de Normas de Información Financiera (CINIF – Mexican Standard-setter)

Won-Hee Han, Korea Accounting Standards Board (KASB)

Jan Peter Larsen, Danish Accounting Standards Committee (DASC)

Cliff Nyandoro, Institute of Certified Public Accountants of Kenya (ICPAK)

13:00 – 13:30 **Networking break**

Networking with **IASB members and Technical Staff**



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Day 1

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13:30 – 14:30 Breakout sessions—smaller group sessions with Q&A

Participants can choose one of the following three breakout sessions

Breakout 1—Subsidiaries without Public Accountability: Disclosures

The IASB is proposing a new IFRS Standard that would permit eligible subsidiaries to prepare financial statements applying IFRS Standards while providing reduced disclosures

Presenters:

Bruce Mackenzie, IASB member

Michelle Sansom, Carlo Pereras, IASB Technical Staff

Helena Simkova, Australian Accounting Standards Board

Jenny Carter, Financial Reporting Council UK

Breakout 2—Disclosure Requirements in IFRS Standards—A Pilot Approach

The IASB is proposing a new approach to developing and drafting disclosure requirements in IFRS Standards, with the first new disclosure requirements to feature in IFRS 13 *Fair Value Measurement* and IAS 19 *Employee Benefits*

Presenters:

Nick Anderson, IASB member

Rachel Knubley, IASB Technical Staff

Breakout 3—Post-implementation Review of IFRS 9—Classification and Measurement

The IASB is seeking information to help it assess whether the requirements for the classification and measurement of financial instruments are working as intended

Presenters:

Sue Lloyd, IASB member

Riana Wiesner, Laura Kennedy, IASB Technical Staff

14:30 – 15:30 Networking rooms

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Room 1—Translations Adoption Copyright

Room 2—IFRS products and services

Room 3—Europe regional group

Room 4—Americas regional group

15:30 End of Day 1



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Day 2

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Room 3—Asia-Oceania regional group

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11:00 – 12:00 **Welcome back—Q&A on IASB Update and IFRIC Update**

Sue Lloyd, IASB Vice-Chair, **Nili Shah**, IASB Executive Technical Director, and **Patrina Buchanan**, IASB Technical Staff, answer questions about the work of the IASB and the work of the IFRS Interpretations Committee

12:00 – 13:00 **Towards a revised Management Commentary Practice Statement**

Nick Anderson, IASB member, talks about the proposed updates to the Management Commentary Practice Statement and the benefits of its adoption with the following members and observers of the Management Commentary Consultative Group:

Alessandro d’Eri, European Securities and Markets Authority (ESMA)

Trent W. Klein, TELUS Corporation

Deepa Raval, Financial Reporting Council UK

Larissa van Deventer, Barclays

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15:30 Closing remarks from **Andreas Barckow**: see you in London in 2022