

# World Standard-setters Conference 2022



Hilton London Canary Wharf Hotel

## Agenda

<b>Day 1 – Monday 26 September 2022</b>	
All times are British Summer Time	
<b>8:15 – 9:00</b>	<b>Registration</b> Tea and coffee
<b>9:00 – 9:10</b>	<b>Opening remarks</b> <b>Mardi McBrien</b> , Conference Chair, welcomes participants and speakers and illustrates the programme of the conference.
<b>9:10 – 10:10</b>	<b>IASB update, including IASB work plan for 2022–2026</b> <b>Andreas Barckow</b> , IASB Chair, and <b>Nili Shah</b> , IASB Executive Technical Director, provide an overview of the projects currently in the IASB work plan, highlighting developments since the 2021 WSS Conference and projects that could be added to the IASB work in plan in the near future.
<b>10:10 – 11:00</b>	<b>ISSB update and future ISSB work plan</b> <b>Emmanuel Faber</b> , ISSB Chair, provides an overview of the recent work of the ISSB.
<b>11:00 – 11:30</b>	<b>Break</b> Networking, tea and coffee
<b>11:30 – 13:00</b>	<b>Breakout sessions—smaller group sessions with Q&amp;A</b> <i>Participants can choose one of the following four breakout sessions (repeated at 16:00)</i> <b>Breakout 1—Financial Instruments</b> <b>Zach Gast</b> , IASB member, <b>Riana Wiesner</b> , <b>Iliriana Feka</b> and <b>Jaco Jordaan</b> , IASB Technical Staff, discuss the work of the IASB on the post-implementation reviews of classification and measurement, and impairment requirements in IFRS 9 <i>Financial Instruments</i> . <b>Breakout 2—Goodwill and Impairment</b> <b>Rika Suzuki</b> , IASB member, <b>Jawaid Dossani</b> , <b>Craig Smith</b> and <b>Paolo Dragone</b> , IASB Technical Staff, discuss the work of the IASB to improve disclosures for business combinations and accounting for goodwill. <b>Breakout 3—IFRIC Update</b> <b>Bruce Mackenzie</b> , IASB member, <b>Patrina Buchanan</b> and <b>Dennis Deysel</b> , IASB Technical Staff, discuss the work of the IFRS Interpretations Committee to support consistent application of IFRS Accounting Standards. <b>Breakout 4—ISSB work</b> <b>Richard Barker</b> , ISSB member, <b>Sam Prestidge</b> and <b>Ravi Abeywardana</b> , ISSB Technical Staff, provide an overview of the ISSB work, including standard-setting process, taxonomy and forthcoming consultations.

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13:00 – 14:00	<b>Lunch</b>
14:00 – 15:30	<b>Proposed third edition of the <i>IFRS for SMEs Accounting Standard</i></b> <b>Jianqiao Lu</b> , IASB member, <b>Michelle Sansom</b> and <b>Easton Bilsborough</b> , IASB Technical Staff, provide an overview of the proposals to update the <i>IFRS for SMEs Accounting Standard</i> .
15:30 – 16:00	<b>Break</b> Networking, tea and coffee
16:00 – 17:30	<b>Breakout sessions—smaller group sessions with Q&amp;A</b> <i>Participants can choose one of the following four breakout sessions</i> <b>Breakout 1—Financial Instruments</b> <b>Zach Gast</b> , IASB member, <b>Riana Wiesner</b> , <b>Iliriana Feka</b> and <b>Jaco Jordaan</b> , IASB Technical Staff discuss the work of the IASB on the post-implementation reviews of classification and measurement, and impairment requirements in IFRS 9 <i>Financial Instruments</i> . <b>Breakout 2—Goodwill and Impairment</b> <b>Rika Suzuki</b> , IASB member, <b>Jawaid Dossani</b> , <b>Craig Smith</b> and <b>Paolo Dragone</b> IASB Technical Staff, discuss the work of the IASB to improve disclosures for business combinations and accounting for goodwill. <b>Breakout 3—IFRIC Update</b> <b>Bruce Mackenzie</b> , IASB member, <b>Patrina Buchanan</b> and <b>Dennis Deysel</b> , IASB Technical Staff, discuss the work of the IFRS Interpretations Committee to support consistent application of IFRS Accounting Standards. <b>Breakout 4—ISSB work</b> <b>Richard Barker</b> , ISSB member, <b>Sam Prestidge</b> and <b>Ravi Abeywardana</b> , ISSB Technical Staff, provide an overview of the ISSB work, including standard-setting process, taxonomy and forthcoming consultations.
17:30 – 18:30	<b>Drinks</b>
18:30 – 22:00	<b>Dinner</b>
	<b>End of Day 1</b>

## Day 2 – Tuesday 27 September 2022

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8:00 – 9:00	<b>Optional drop-in and learn about Translations Adoption Copyright</b>
9:00 – 9:30	<b>Welcome back – Report back from Day 1</b> <b>Mardi McBrien</b> , Conference Chair, shares key messages from Day 1 of the conference and provides the opportunity to participants to share feedback.
09:30 – 11:00	<b>Primary Financial Statements</b> <b>Nick Anderson</b> , IASB member, <b>Nick Barlow</b> , <b>Roanne Hasegawa</b> and <b>Juliane-Rebecca Upmeier</b> , IASB Technical Staff, provide an overview of the redeliberations on subtotals and categories in the statement of profit or loss; disclosure requirements for management performance measures; and principles for improving disaggregation in the primary financial statements and in the notes.
11:00 – 11:30	<b>Break</b> Networking, tea and coffee
11:30 – 12:30	<b>Feedback on proposed IFRS Sustainability Disclosure Standards</b> <b>Sue Lloyd</b> , ISSB Vice-Chair, <b>Sundip Jadeja</b> and <b>Lois Guthrie</b> , ISSB Technical Staff, provides an overview of the initial feedback on Exposure Draft setting out General Requirements for Disclosure of Sustainability-related Financial Information (IFRS S1) and on the Exposure Draft setting out Climate-related Disclosure requirements (IFRS S2).
12:30	<b>End of World Standard-setters Conference</b>
12:30 – 14:00	<b>Lunch</b>
14:00	<b>International Forum of Accounting Standard Setters (IFASS) meeting commences</b>