

World Standard-setters Meeting

Monday 29 and Tuesday 30 September 2014
The Grange City Hotel, Tower Hill (London)

A one-and-a-half-day meeting for world Standard-setters

Monday 29 September 2014

31. Sitzung IFRS-FA am 07.10.2014
31_12b_IFRS-FA_Meetings_Sept_WSS_Agenda

Programme day-1:

Conference chair—Ian Mackintosh, IASB Vice-Chairman

08:30 **Registration**

Tea/Coffee

09:00 **Welcome and IASB update**

Hans Hoogervorst, IASB Chairman

09:20 **Conceptual Framework project: measurement**

Peter Clark, Director of Research, IASB

09:45 **Small group discussions: Conceptual Framework: measurement**

Discussion group leaders:

- Garth Coppin: Peter Clark (staff support) and assigned IASB members, Philippe Danjou and Chungwoo Suh
- Kimberley Crook: Rachel Knubley (staff support) and assigned IASB members, Stephen Cooper, Takatsugu Ochi and Darrel Scott
- Liesel Knorr: Joan Brown (staff support) and assigned IASB members Sue Lloyd and Ian Mackintosh
- Tricia O'Malley: Yulia Feygina (staff support) and assigned IASB members, Martin Edelmann and Amaro Gomes
- Alfred Wagenhofer: Manuel Kapsis and Nobu Kawanishi (staff support) and assigned IASB members, Mary Tokar and Wei-Guo Zhang

11:00 **IFRS education and implementation updates**

11:00 Developing capacity to make IFRS judgements

Mike Wells, Director IFRS Education Initiative, IASB

11:20 Interpretations Committee, PIRs and the Implementation Steering Committee

Michael Stewart, Director of Implementation Activities, IASB

11:40 Interactive Q&A session

Michael Stewart, Philippe Danjou (Chairman Implementation Steering Group), Mike Wells and Wei-Guo Zhang (Chairman Education Committee)

12:00 **Feedback from small group discussions: Conceptual Framework: measurement**

5 presenters x ±10 minutes each

13:00 **Lunch**

14:00 **Disclosure initiative**

Kristy Robinson, Technical Principal, IASB

15:00 **Small group discussions: disclosure initiative—materiality**

Discussion group leaders:

- Yukio Ono: Holger Obst/ Arjuna Dangalla (staff support) and assigned IASB members, Sue Lloyd and Ian Mackintosh
- Linda Mezon: Aisling Carney (staff support) and assigned IASB members, Mary Tokar and Wei-Guo Zhang
- Andrew Lennard: Amy Bannister (staff support) and assigned IASB members, Stephen Cooper, Takatsugu Ochi and Darrel Scott
- Tom Linsmeier: Eduardo Baldoino (staff support) and assigned IASB members, Martin Edelmann and Amaro Gomes
- Clement Chan: Prahalad Halgeri (staff support) and assigned IASB members, Philippe Danjou and Chungwoo Suh

16:30 **Tea/Coffee**

17:00 **Feedback from small group discussions: disclosure initiative**

5 presenters x ±10 minutes each

18:00 Close Day 1

18:30 **Dinner**

Tuesday 30 September 2014

Programme day-2

Conference chair—Ian Mackintosh, IASB Vice-Chairman

08:00 **Optional sessions**

1. **Education session: IFRS 15 Revenue from Contracts with Customers**

Philippe Danjou, IASB member, Daryl Buck, FASB member, Henry Rees, Technical Director, IASB, Natasha Dara, Assistant Technical Manager, IASB

2. **Education session: IFRS 9 Financial Instruments**

Martin Edelmann IASB member and Shandhir Lachman, Technical Manager, IASB

3. **Education session: leases project update**

Sue Lloyd, IASB member and Kathryn Donkersley, Technical Manager, IASB

4. **IFRS adoption and translation issues**

Nicole Johnson, Content Services Principal, IFRS Foundation, Clare McGuinness, Translations Project Manager, IFRS Foundation and Lorida Tieri, Translations Project Manager, IFRS Foundation

5. **Post-implementation review (PIR) of IFRS 3 Business Combinations**

Ian Mackintosh Vice-Chairman, IASB and Michael Stewart, Director of Implementation Activities, IASB and Leonardo Piombino, Visiting Fellow

09:00 **Working with national standard-setters: an update (including update from the ASAF meeting)**

Ian Mackintosh, Vice-Chairman, IASB

Hugh Shields, Executive Technical Director, IASB

09.45 **Research Update**

Alan Teixeira, Senior Director, Technical Activities, IASB

- *Effects analysis*

- *Research programme*

10:30 Tea/Coffee break

Smaller group sessions

11.00 *Choose 1 of :*

• **IFRS for SMEs:**

Darrel Scott, IASB member and Chairman SME IG and Michelle Fisher, Senior Technical Manager, IASB

• **Insurance contracts:**

Stephen Cooper, IASB member and Andrea Pryde, Technical Principal, IASB

• **Macro Hedge Accounting**

Sue Lloyd, IASB member, Yuji Yamashita, Visiting Fellow, ASBJ and Mariela Isern, Senior Technical Manager, IASB

• **Rate regulated activities and emissions trading schemes**

Chungwoo Suh, IASB member, Jane Pike, Senior Technical Manager, IASB and Natasha Dara, Assistant Technical Manager, IASB

12:15 Lunch

13.15 ***Jurisdiction updates***

AOSSG: Clement Chan
EFRAG: Françoise Flores
GLENIF/GLASS: Jorge José Gil
PAFA: Vickson Ncube
US: Tom Linsmeier

5 presenters x ±10 minutes each

14.15 ***Feedback between IASB and IFASS on work programme*** (interactive Q&A session)

Chair: Ian Mackintosh, *Vice-Chairman, IASB*

Panellists:

Tricia O'Malley, *IFASS Chair*

Hugh Shields, *Executive Technical Director, IASB*

Alan Teixeira, *Senior Director, Technical Activities, IASB*

15.15 End of WSS Conference

15.30 IFASS meeting starts