

Joint IFRS Foundation and CPA Canada 2017 IFRS conference—Americas

Day 1— Wednesday 1 November 2017

Optional pre-conference workshops

8:30 **Registration**

9:00 Choose **one** of the following:

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| <p>Investor-focused IFRS workshop and update</p> <p>This session is aimed at investor relations personnel who communicate financial results to investors and analysts.</p> <p>In this session: An IASB member will provide an overview of selected new IFRS principles;</p> <p>A panel of analysts and investors will then discuss the effects of the changes on financial analysis and valuation.</p> <p>8:30 Registration and refreshments</p> <p>9:00 Introduction</p> <p>9:05 Panel discussion and Q&A</p> <p>Panel Topics: Topic 1 - “How to improve performance reporting/presentation in a world of non-GAAP measures?: A discussion of the “ins and outs” as well as the “pros and cons” that investors face when analysing financial statements and non-GAAP earnings, and how to address this by improving IFRS Standards.</p> <p>Topic 2 – “Grappling with non-recurring items”: A discussion about tackling the issue of presenting unusual or infrequently occurring items in the P&L.</p> <p>11:25 Concluding comments</p> <p>11:30 Close session</p> | <p>Introducing IFRS 17 Insurance Contracts</p> <p>This session is aimed at those who need an introduction or refresher on the fundamental concepts on the measurement and presentation of insurance contracts.</p> <p>In this session: IASB Board members and staff will explain the key elements and requirements of IFRS 17. In addition, they will provide insights into making the transition to the new IFRS 17 more effective</p> <p>8:30 Registration and refreshments</p> <p>9:00 Introduction</p> <p>9:05 An overview of IFRS 17 Introduction by IASB staff and Q&A</p> <p>10:45 Supporting implementation and communicating the process of change</p> <p>11:25 Concluding comments</p> <p>11:30 Close session</p> | <p>Better communication through the financial statements</p> <p>This session aims to highlight the contribution of several projects to the Board’s work on ‘Better Communication’.</p> <p>In this session: IASB staff will provide a brief update on the projects that support the Board’s work on Better Communication</p> <p>A panel of key stakeholders involved in corporate reporting will share their views on the contributions and the limitations of these projects for making communication of financial information more effective.</p> <p>8:30 Registration and refreshments</p> <p>9:00 Introduction to better communication</p> <p>9:05 Disclosure initiative</p> <p><i>Panellists include:</i> Gary Kabureck, Member, IASB</p> <p>10:05 Primary financial statements</p> <p><i>Panellists include:</i> Gary Kabureck, Member, IASB</p> <p>11:20 Q&A and Concluding comments</p> <p>11:30 Close session</p> |
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Conference Agenda

11:30 Registration

Light buffet and refreshments

12:30 The future of financial reporting

Speaker: Sue Lloyd, Vice-Chair, IASB

1:00 IASB update

This session will include:

- Major IFRS Standards (including insurance and rate-regulated activities)
- Implementation and Education
- Research projects

Moderator: Sue Lloyd, Vice-Chair, IASB

2:00 Keynote address

Speaker: Pierre Pettigrew, Former Minister of Foreign Affairs, Executive Advisor - International, Deloitte

3:00 Coffee break

3:30 Break-out sessions:

Choose **one** of the following:

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| <p>Implementing IFRS 16 Leases Speakers include: Gary Kabureck, Member, IASB</p> <p>This session is designed to provide a comprehensive overview for those preparing for the implementation of IFRS 16 Leases. In this session the presenters will share their views on the benefits and challenges of the new IFRS requirements for lessees and lessors.</p> | <p>Financial instruments with characteristics of equity Speakers include: Sue Lloyd, Vice-Chair, IASB</p> <p>The session is designed to provide the audience with a high level update on the IASB's Financial instruments with characteristics of equity project. The session will be a presentation by the IASB and will be interactive with questions from the audience.</p> | <p>Conceptual Framework Speaker: Matt Tilling, Director of Education, IASB</p> <p>The session is designed to provide the audience with an update on the IASB's update of the Conceptual Framework. The session will be a presentation by a representative of the IASB.</p> | <p>Primary Financial Statements</p> <p>The session is designed to provide the audience with an update on the IASB's primary financial statement project.</p> |
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5:00 Networking reception

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Thursday 2 November 2017

7:30 **Continental breakfast**

8:30 **Keynote address**

Speaker: Douglas Porter, Chief Economist, BMO Financial Group

9:30 **Judgments and estimates**

A key element of principle based standards is making estimates and exercising judgements. This session will examine the use of judgements and estimates within the IFRS standards and highlight current matters being considered by the Board that relate to this important area including the application of materiality.

10:30 **Update on IFRS 15 *Revenue from Contracts with Customers***

This session is designed to provide an update for those who have not yet adopted IFRS 15. It will provide practical implementation advice from those who have considered the effects of the Standard.

11:30 Lunch

12:30 **Break-out sessions:**

Choose **one** of the following:

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| <p>Implementing IFRS 16 <i>Leases</i> Speakers include: Gary Kabureck, Member, IASB</p> | <p>Rate regulated activities Speakers include: Mary Tokar, Member, IASB</p> <p>The session is designed to provide the audience with an update on the IASB's Rate Regulated activities project. The session will be a presentation by a representative of the IASB.</p> | <p>Implementation activities</p> <p>The session is designed to provide the audience with a high level update on the IASB's work plan and implementation activities. It focusses on the specific initiatives that have been undertaken to support entities as they engage with new IFRS Standards. The session will be a presentation by the IASB and will be interactive with questions from the audience.</p> |
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2:00 Break

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2:30 Panel discussion—IFRS Standards, US GAAP and the future of corporate reporting

Moderator: Sue Lloyd, Vice-Chair, IASB

Panellists: Mary Tokar, Member, IASB

This final panel discussion will reflect on the global financial reporting landscape, how the world has changed in recent years, what is the future for US/IFRS convergence, and how does financial accounting fit with a broader reporting framework.

4:00 End of conference

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