

IFRS® Foundation IFRS Conferences 2017

Thursday 29 and Friday 30 June 2017—Hotel Okura Amsterdam, The Netherlands

A one-and-a-half-day conference for senior financial executives and other interested parties

Day 1— Thursday 29 June 2017

Pre-conference workshops

09:00 **Registration**

09:30–12:00 *Register for one of:*

- Investor-focused IFRS workshop and update
- Foundations of IFRS 9 *Financial Instruments*, IFRS 15 *Revenue from Contracts with Customers* and IFRS 16 *Leases*
- Better communication in financial reporting

Conference Programme

12:00 **Registration**

Light buffet and refreshments

13:00 ***The future of financial reporting***

- Hans Hoogervorst, **Chairman, IASB**

13:30 ***IASB update***

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

Chair: Hans Hoogervorst, **Chairman, IASB**

- Sue Lloyd, Vice-Chair, IASB
- Chungwoo Suh, Member, IASB
- [IASB staff TBD]

14:30 ***Keynote address***

- Jan Peter Balkenende, External Senior Advisor, EY and Former Prime Minister of the Netherlands

15:00 Coffee break

15:30 ***Break-out sessions:***

Choose one of the following:

1. **Implementing IFRS 9 *Financial Instruments*: Key considerations for financial institutions and others**
 - Martin Edelmann, Member, IASB
 - Kumar Dasgupta, Technical Director, IASB
2. **Implementing IFRS 15 *Revenue from Contracts with Customers***
 - Mary Tokar, Member, IASB
 - Henry Rees, Director, Implementation and Adoption Activities, IASB
3. **Implementing IFRS 16 *Leases***
 - Sue Lloyd, Vice-Chair, IASB
 - Patrina Buchanan, Associate Technical Director, IASB
 - Kathryn Donkersley, Senior Technical Manager, IASB
4. **Primary Financial Statements**
 - Stephen Cooper, Member, IASB
 - Michelle Fisher, Senior Technical Manager, IASB
5. **Conceptual Framework**
 - Françoise Flores, Member, IASB
 - Rachel Knubley, Technical Principal, IASB

17:00–18:00 ***Cocktail reception***

09:00 **Insurance and implementation activities**

- Henry Rees, Director, Implementation and Adoption Activities, IASB
- Andrea Pryde, Associate Technical Director, IASB

10:15 **Materiality**

- Rachel Knubley, Technical Principal, IASB
- Annamaria Frosi, Visiting Fellow, IASB

11:00 Coffee break

11:30 **Panel discussion—the future of corporate reporting**

- Trends in wider corporate reporting
- Electronic reporting,

Chair: Sue Lloyd, Vice-Chair, IASB

Panellists:

- Hans Hoogervorst, Chairman, IASB
- Jan Peter Balkenende, External Senior Advisor, EY and Former Prime Minister of the Netherlands
- TBC
- TBC

13:00 Lunch

14:00 ***Break-out sessions:***

Choose one of the following:

1. **Implementing IFRS 9 *Financial Instruments: Key considerations for financial institutions and others***
 - Martin Edelmann, Member, IASB
 - Kumar Dasgupta, Technical Director, IASB
2. **Implementing IFRS 15 *Revenue from Contracts with Customers***
 - Mary Tokar, Member, IASB
 - Henry Rees, Director, Implementation and Adoption Activities, IASB
3. **Implementing IFRS 16 *Leases***
 - Stephen Cooper, Member, IASB
 - Patrina Buchanan, Associate Technical Director, IASB
 - Kathryn Donkersley, Senior Technical Manager, IASB
4. **Financial instruments with characteristics of equity**
 - Sue Lloyd, Vice-chair, IASB
 - Manuel Kapsis, Senior Technical Manager, IASB
5. **Post implementation review of IFRS 13**
 - [IASB staff TBD]
 - Aida Vatrenejak, Senior Technical Manager, IASB

15:30 ***End of conference***

IFRS[®] Foundation: Special Interest Sessions

Morning of Thursday 29 June 2017— Hotel Okura Amsterdam, The Netherlands

Investor-focused IFRS workshop and update

The workshop will be held before the IFRS conference, on the morning of 29 June 2017. This session is aimed at investor relations personnel who communicate financial results to investors and analysts.

In this session:

- An IASB member will summarise particular new IFRS principles;
- A panel of analysts and investors will then discuss the effects of the changes on financial analysis and valuation.

09:00 **Registration and refreshments**

09:30 **Introduction**

- Stephen Cooper, **Member, IASB**

09:35 **Panel discussion and Q&A**

Chair—IASB – Siddhant Kumar

Panellists:

- **IASB**
- **TBC**
- **TBC**
- **TBC**

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.**
- **Topic 2 – “Grappling with non-recurring items”: A discussion about tackling the issue of presenting unusual or infrequently occurring items in the P&L.**

11:55 **Concluding comments**

- Stephen Cooper, **Member, IASB**

12:00 **Close session**

Foundations of:

- **IFRS 9 Financial Instruments**
- **IFRS 15 Revenue from Contracts with Customers**
- **IFRS 16 Leases**

This workshop will be held before the IFRS conference, on the morning of 29 June 2017. It is aimed at those who need an introduction or refresher on the fundamental concepts.

In this session:

IASB staff involved in the Standards will guide through the key elements of IFRS 9, 15 and 16

09:00 **Registration and refreshments**

09:30 **Introduction**

- Sue Lloyd, **Vice-Chair, IASB**
- Matt Tilling, **Director of Education, IASB**

09:35 **Foundations of IFRS 9 Financial Instruments**

- Uni Choi, **Practice Fellow, IASB**

10:20 **Foundations of IFRS 15 Revenue from Contracts with Customers**

- Raghava Tirumala, **Technical Manager, IASB**

11:05 **Foundations of IFRS 16 Leases**

- Kathryn Donkersley, **Senior Technical Manager, IASB**

11:50 **Concluding comments**

12:00 **Close session**

IFRS[®] Foundation: Special Interest Sessions

Morning of Thursday 29 June 2017— Hotel Okura Amsterdam, The Netherlands

Better communication in financial reporting

The workshop will be held before the IFRS conference on the morning of 29 June 2017. This session aims to highlight the contribution of several projects to the Board's work on 'Better Communication'.

In this session:

- *IASB staff will provide a brief update on the projects that support the Board's work on Better Communication; and*
- *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.*

09:00 **Registration and refreshments**

09:30 **Introduction to better communication**

- Gary Kabureck, Member, IASB

09:35 **Disclosure initiative**

Introduction by IASB staff

Panellists include:

- Françoise Flores, Member, IASB
- Leo van der Tas, Global Leader - IFRS Services, Global Professional Practice, **EY**
- Martijn Bos, Policy Advisor Reporting & Audit, **Stichting Eumedion**
- TBC

10:20 **Primary financial statements**

Introduction by IASB staff

Panellists include:

- Françoise Flores, Member, **IASB**
- Leo van der Tas, Global Leader - IFRS Services, Global Professional Practice, **EY**
- Martijn Bos, Policy Advisor Reporting & Audit, **Stichting Eumedion**
- TBC

11:05 **IFRS Taxonomy**

Introduction by IASB staff

Panellists include:

- Françoise Flores, Member, **IASB**
- Leo van der Tas, Global Leader - IFRS Services, Global Professional Practice, **EY**
- Martijn Bos, Policy Advisor Reporting & Audit, **Stichting Eumedion**
- TBC

11:50 **Q&A and Concluding comments**

- Gary Kabureck, Member, IASB

12:00 **Close session**