

CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING

JOINT OUTREACH EVENT • OSLO

WEDNESDAY 16 SEPTEMBER 2015 • 10:00-15:00

PWC OFFICES • DRONNING EUFEMIASGATE 8

EFRAG and the Norwegian Accounting Standards Board (NRS) invite you to participate in a joint outreach event on the exposure draft Conceptual Framework for Financial Reporting issued by the International Accounting Standards Board (IASB).

The objective of this joint outreach event, which is part of a series of EFRAG outreach events, is to debate the proposals in the IASB Exposure Draft and obtain the views of constituents. The feedback will be used by EFRAG and the Norwegian Accounting Standards Board (NRS) for the purpose of finalising their respective comments on the Exposure Draft.

Following a brief introduction and explanation of the key issues, there will be an open debate from the floor.

IASB EXPOSURE DRAFT FRAMEWORK FOR FINANCIAL REPORTING

In May 2015, the IASB published the Exposure Draft Conceptual Framework for Financial Reporting with the comment period ending on 26 October 2015. The Exposure Draft has been developed in the light of the responses received on the Discussion Paper *A Review of the Conceptual Framework for Financial Reporting*, which was published in July 2013. The IASB Exposure Draft aims to improve financial reporting by providing a more complete, clear and updated set of concepts. To achieve this, the IASB is building on the existing Conceptual Framework: updating it, improving it and filling in the gaps instead of fundamentally reconsidering all aspects of the Conceptual Framework.

The IASB Exposure Draft intends to promote a constructive debate in Europe and beyond. All that have an interest in more complete, clear financial reporting are strongly encouraged to respond to the invitation for comments. Further details can be found on the EFRAG project page and the NRS outreach event page.

Speakers include: Yulia Feygina (IASB Senior Technical Manager) and Rasmus Sommer (EFRAG Senior Technical Manager). The event will be held in English.

HOW TO REGISTER?

You are invited to register for the event at <https://doodle.com/8kug9kcm4iaphg66> before 7 September 2015. Participation notified after this date will be accommodated logistics permitting. In the registration form, where you are asked for postal address, please enter your company name instead.

CONTACTS

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EFRAG's primary objective is influencing the international financial reporting debate from a European perspective to ensure that final IFRS are acceptable for use in Europe.