

Debt or equity? That is the question.

FINANCIAL INSTRUMENTS WITH CHARACTERISTICS OF EQUITY

SAVE THE DATE-INVITATION



Tuesday 20 November 2018 15:00 – 17:30



Spaces Zuidas, Barbara Strozziilaan 101, Amsterdam, Netherlands

The European Financial Reporting Advisory Group (EFRAG), the Dutch Accounting Standards Board (DASB) and Eumedion invite you to participate in a joint outreach event on the IASB Discussion Paper *Financial Instruments with Characteristics of Equity* addressing the potential improvements to the classification, presentation and disclosure requirements for financial liabilities and equity instruments.

The International Accounting Standards Board® (IASB) will participate in the event.

The event introduces the main elements of the Discussion Paper and seeks input on the following issues:

- Debt and equity: is change needed? What is broken today?
- Is liquidation relevant in a going concern basis?
- With new principles on equity debt distinction, do we still need exceptions?
- Should the balance sheet show the priority on liquidation?
- Should the law or economic compulsion affect accounting for financial instruments?
- Way forward: finetuning or pushing a reset button?

How to register

Register for the event by sending an e-mail to secretariaat@rinet.nl. Registration for the event is on first come basis. The places for the event are limited. There is no charge for the participation.

The deadline for registration is 14 November.