



## **AGENDA**

## **ACCOUNTING FOR CRYPTO-ASSETS (LIABILITIES)**

## KEY ACCOUNTING CHALLENGES AND THE WAY FORWARD



6 July 2021 15:00 – 17:00 (CET)
Online Public Webinar



TIME	SESSION	
15:00	Introduction	Olivier Scherer (moderator) EFRAG Board member, Chair of the Corporate Reporting Policy Group Accountancy Europe, IFR Technical leader - PwC France
15:10	Setting the scene	Chiara del Prete EFRAG TEG Chairwoman
15:15	Presentation: Developments and outlook for cryptomarkets	Flora Camp Partner - PwC France
15:30	EFRAG Presentation: Discussion Paper on Accounting for Crypto-Assets (Liabilities)	Vincent Papa EFRAG Associate Director Isabel Batista EFRAG Senior Technical Manager
15:45	IASB Presentation: IASB activity and view on way forward	Bruce Mackenzie IASB Board member
16:00	Panel discussion:  • Key accounting challenges  • Preparer perspective  • User perspective  • Auditor perspective  • Way forward in developing IFRS requirements	Renata Szkoda     Board member Global Digital Assets and Cryptocurrencies Association and CFO/COO at Blue Fire Capital     Maria Erviti Legara     Member of EFRAG Financial Instrument Working Group, Director of Accounting & Prudential Policies at BBVA     Dennis Jullens     EFRAG TEG member, lecturer at the University of Amsterdam     Flora Camp
16:45 16:55	Q&A Wrap-up	Olivier Scherer
10:22	I VVIAD-UD	Olivier Scherer
	Way forward in developing IFRS	<ul> <li>Maria Erviti Legara         Member of EFRAG Financial In Working Group, Director of Ac Prudential Policies at BBVA     </li> <li>Dennis Jullens         EFRAG TEG member, lecture University of Amsterdam     </li> </ul>