Reflections from Norway

BUSINESS COMBINATIONS: DISCLOSURES, GOODWILL AND IMPAIRMENT

Joint online outreach event hosted by EFRAG, NASB, NFF and the IASB.

Programme

Opening and welcome:  
_Bjørn Einar Strandberg_, NASB Chair

Introduction:

IASB’s DP _Business Combinations—Disclosures, Goodwill and Impairment_
_Tom Scott_, IASB Board Member

EFRAG draft comment letter on the IASB DP
_Chiera Del Prete_, EFRAG TEG Chairwoman

Panel discussion topics:

- Improving disclosures about Business Combinations
- Improvements to the goodwill impairment test
- Goodwill and its components. Is goodwill a wasting asset?

Moderators:

_Erlend Kvaal_, EFRAG TEG member, will moderate the discussions
_Morten Haukaas_, Equinor, will moderate the polling questions and audience Q&A

Presenters:

_Tim Craig_, IASB staff
_Kathrin Schöne_, EFRAG Project Director
_Rasmus Sommer_, EFRAG Senior Technical Manager

Panellists:

_Teodor Sveen-Nilsen_, SpareBank1
_Karina Vasstveit Hestås_, Norsk Hydro

Take-aways and closing remarks:

_Bjørn Einar Strandberg_, NASB Chair