

**PHOTOS FROM THE
INTERNATIONAL FORUM OF ACCOUNTING STANDARD SETTERS (IFASS)
27-28 September 2022**

IFASS is an informal network of national accounting standard setters (NSS) from around the world, plus other organisations that have a close involvement in financial reporting issues. It is a forum at which interested stakeholders can discuss matters of common interest. The group is chaired by Chiara Del Prete from EFRAG for the March 2022-2024 period.

Below are photos from the 27-28 September 2022 IFASS session.



Item 1. Receiving the bell and opening
IFASS Chair Chiara Del Prete (EFRAG)
Former Chair - Yasunobu Kawanishi (SSBJ)



Item 2. UK Endorsement Board- Overview of research on Goodwill subsequent measurement
UKEB - Seema Jamill-O’Neil

Item 3. Financial Instruments PIR Classification and Measurement next steps: ESG linked Financial Instruments and FVOCI recycling & impairment



AASB - Fridrich Housa



FASB Sally Bishop



OIC - Tommaso Fabi

Item.4 How to improve cash flow reporting & breakout sessions



- ACSG Sven Morich
- ICAI – CA Pramod Jain
- AcSB - Katharine Christopoulos
- NASB - Bjorn Einar Strandberg

Item.5 IFRS 15 PIR



- Jelena Voilo (IASB) and Filipe Alves (EFRAG)

item.6 Jurisdictional perspective on sustainability reporting: climate-related risk



EFRAG TEG- Eric Duvaud



IPSASB - Ross Smith
& SEC - Paul Munter



- ISSB, Vice Chair - Sue Lloyd
- FRC-UK - Sarah-Jayne Dominic
- PAFA – Lebogang Senne
- AASB – Keith Kendall
- KASB-Korean Accounting Institute – Woung Hee Lee
- SSBJ - Yasunobu Kawanishi



**Item 7. Looking ahead – What’s next after climate? –
Taskforce for Nature-related Financial Disclosures (TNFD)**

Emily McKenzie (TNFD)



**Item.8 Digital assets: Panel
discussion**

- AcSB- Katharine Christopoulos
- EFRAG- Vincent Papa
- FASB- Sally Bishop
- ASBJ- Megumi Makino

Item.9 Second Comprehensive Review of the IFRS for SMEs Standard: Panel discussion



- IASB Staff- Michelle Sansom, Roberta Ravelli
- IASB- Michelle Sansom
- IFR4NPO-CIPFA- Karen Sanderson
- FRC-UK- Jenny Carter
- Argentina- Hernan Casinelli
- PAFA- Lebogang Senne
- Sri Lanka- Nishan Fernando
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Item 10 The way forward including future meetings agenda & 11 Closing Remarks

Chiara Del Prete

