

Reflections from Norway

BUSINESS COMBINATIONS: DISCLOSURES, GOODWILL AND IMPAIRMENT

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



 **Monday 9 November 2020, from 09:00 to 11:30 (CET)**

 **Public webinar**

 **Register for the webinar [here](#).**

EFRAG, the **NASB**, the **NFF** and the **IASB** invite you to a webinar on selected issues of the **IASB DP Business Combinations—Disclosures, Goodwill and Impairment**.

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

Chiara 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