

EFRAG and Norwegian Accounting Standards Board Joint Outreach Event

IASB Exposure Draft *Conceptual Framework for Financial Reporting*

**Dronning Eufemias gate 8, Oslo (PwC)
Wednesday 16 September 2015
10.00 – 15.00**

Agenda

Opening and introduction

**Qualitative characteristics of useful financial information
(Chapter 2)**

Stewardship

Prudence

**Faithful representation (reliability) including measurement
uncertainty and relevance**

Substance over form

Financial statements and the reporting entity (Chapter 3)

Lunch

The elements of financial statements (Chapter 4)

Definition of elements

Executory contracts and unit of account

Recognition and derecognition (Chapter 5)

Measurement (Chapter 6)

Break

Presentation and disclosures (Chapter 7)

Other issues

Questions and Reactions

Open debate with reactions from participants

Summary of debate, wrap up and close

Brief introduction and explanation on each topic, followed by an open debate from the floor. Speakers include Yulia Feygina (IASB Senior Technical Manager) and Rasmus Sommer (EFRAG Senior Technical Manager). The event will be held in English.