

Save the date

Better Communication:

Seeing the wood for the trees: role of disclosures?

Thursday 15 June 2017 – 15:00-17:00, EY offices, Dronning Eufemias gate 6, Oslo, Norway.

The European Financial Reporting Advisory Group (EFRAG) and the Norwegian Accounting Standards Board (NASB) invite you to participate in a joint outreach event on the IASB Discussion Paper *Disclosure Initiative- Principles of Disclosure*. The International Accounting Standards Board® (IASB) will participate by video conference in the event. The Disclosure Initiative is part of the IASB's work on Better Communication in Financial Reporting. The Discussion Paper (DP) suggests principles governing what, how and where information should be disclosed in the financial statements to improve the information provided to users of financial statements. The event also covers areas involving disclosures under IFRS currently being considered by the IASB in other projects.

The event introduces the main elements of the Discussion Paper and seeks input on the following issues:

- Can principles make communication more effective?
- What are the main causes of the 'disclosure problem'?
- Does it make a difference presenting information separately in the primary financial statements rather than disclosing it solely in the notes?
- Alternative (non-IFRS) performance measures in the financial statements: misleading or useful?
- How can disclosure of accounting policies be made more relevant?
- How important is the application of materiality when deciding what and how to disclose information?

Registration for the event is on first come basis. The places for the event are limited. There is no charge for the participation and the language of the event will be English.

HOW TO REGISTER?

You are invited to register for the event at <https://doodle.com/poll/48sigd3hr2ckcty3> before 7 June 2017. Participation notified after this date will be accommodated logistics permitting. In the registration form, where you are asked for postal address, please enter your company name instead.

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