

CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING: WILL IT MEET EUROPEAN EXPECTATIONS?

CONFERENCE • BRUSSELS

WEDNESDAY 23 SEPTEMBER • 13:30 - 18:30

PROGRAMME

13.30 - 14.00 Registration – welcome coffee

14.00 - 14.05 Opening - *Françoise Flores, EFRAG TEG Chairman*

14.05 - 14.25 Keynote speech addressing Conceptual Framework and user information needs and overall messages
Theodor Dumitru Stolojan, MEP, Member of the EP Committee on Economic and Monetary Affairs (ECON)

14.25 - 15.30 EFRAG-ICAS session on the academic study on information needs of professional investors

- *Introduction by Liz Murrall, Stewardship and Reporting, The Investment Association and Member, ICAS Research Committee*
- *Presentation by Beatriz García Osma, Professor at the Autonomous University of Madrid; and Thomas Jeanjean, Professor at ESSEC Business School in Paris*
- *Questions and answers*

15.30 - 15.50 Coffee break

15.50 - 18.00 ED Conceptual Framework, moderated by *Patricia McBride, EFRAG Technical Director*

- **Presentation of the IASB Exposure Draft Conceptual Framework for Financial Reporting**
Anne McGeachin, IASB Technical Principal
- **Presentation of EFRAG's document available for public consultation**
Françoise Flores, EFRAG TEG Chairman
- **Panel Discussion - all speakers will be joined by representatives of the National Standard Setters and the User Community**
Peter Malmqvist, Chairman of the Swedish Association of Financial Analysts and Member of the EFRAG User Panel
Peter Sampers, Chairman of the Dutch Standard Setter and EFRAG Board Member
Patrick de Cambourg, President of the French ANC and EFRAG Board Member
Erlend Kvaal, Chairman of the IFRS Technical Committee of the Norwegian Accounting Standards Board

18.00 - 18.05 Closing - *Françoise Flores, EFRAG TEG Chairman*