



SAVE THE DATE

CHANGES TO THE ACCOUNTING FOR BUSINESS COMBINATIONS: DISCLOSURES, GOODWILL AND IMPAIRMENT: REFLECTIONS FROM NORWAY



9 November 2020 – 9:00 to 11:30 (CET)



[Online Public Webinar](#)

EFRAG, with Norsk RegnskapsStiftelse (Norwegian Accounting Standards Board - NASB), the Norwegian Society of Financial Analysts (NFF) and the IFRS

Foundation invites you to a joint outreach event on Monday 9 November 2020 to consider the Norwegian and European Stakeholders' views on the IASB's Discussion Paper *Business Combinations—Disclosures, Goodwill and Impairment*.

SAVE THE DATE FOR OUR JOINT OUTREACH EVENT

The IASB DP proposes that a company would have to disclose information about its objectives and targets for an acquisition and, in subsequent periods, information about how that acquisition is performing against those targets.

This joint outreach event with a Norwegian orientation will focus on the proposed new disclosures around business combinations, improvement of the impairment test for goodwill as well as the nature of goodwill – whether it is a wasting asset and the underlying components.

The audience can will be able to contribute to the discussion through polling questions and Q&A sessions.

Event Format

This event will be a public online webinar with eminent speakers from the NASB, NFF, EFRAG and the IASB, and a Panel of technical experts including the following:

- **Chiara del Prete**, EFRAG TEG Chairwoman
- **Morten Haukaas**, Equinor
- **Erlend Kvaal**, EFRAG TEG member
- **Tom Scott**, IASB Board member
- **Kathrin Schöne**, EFRAG Project director
- **Bjørn Einar Strandberg**, NASB Chair
- **Teodor Sveen-Nilsen**, SpareBank1
- **Karina Vasstveit Hestås**, Norsk Hydro

Please register and watch the webinar [here](#).

Link to DP [here](#) and link to the Snapshot [here](#).