

# Conceptual Framework for Financial Reporting Joint Outreach Event Helsinki

14 October 2015 at 13 – 16

KPMG Oy Ab, Töölönlahdenkatu 3 A, 00101 Helsinki

- 13:00 – 13:05**                      **Opening remarks** (Finnish FSA)
- 13:05 – 13:20**                      **The role of the Conceptual Framework in standard-setting and a general introduction to the ED** (IASB)
- 13:20 – 14:05**                      **Prudence, stewardship and measurement uncertainty**
- IASB
  - EFRAG
  - Views from participants
- 14:05 – 14:55**                      **Elements of financial statements, recognition and derecognition**
- IASB
  - EFRAG
  - Views from participants
- 14:55 – 15:05**                      **Coffee break**
- 15:05 – 15:55**                      **Measurement, presentation (OCI and recycling) and the notion of performance**
- IASB
  - EFRAG
  - Views from participants
- 15:55 – 16:00**                      **Other comments and closing remarks** (Finnish FSA)

## Contact

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**Register** via link

