



Programme

Price of time: Discounting in financial reporting

Joint webinar hosted by the EAA, EFRAG and ICAS



Friday, 9 July 2021 – 13:00 – 15:30 (Brussels time)



[Online Public webinar](#)

13:00	<p>Welcome and introduction:</p> <p>Presentation of studies:</p>	<p>Saskia Slomp, EFRAG CEO</p> <p>Guy Jubb, Chair ICAS Research Panel</p>
13:10	<p>The Theory and Practice of Discounting in Financial Reporting Under IFRS Q&As</p>	<p>Iain Clacher</p>
13:30	<p>Discount rate in accounting: How practitioners depart the IFRS Maze Towards the end of determinism in accounting Q&As</p>	<p>Véronique Blum Pierre Thérond</p>
13:50	<p>Black Box Accounting: Discounting and disclosure practices of Decommissioning liabilities Q&As</p>	<p>Giovanna Michelon Mari Paananen</p>
14:10	<p>Panel debate on main issues presented in the studies:</p> <ul style="list-style-type: none"> • Erlend Kvaal (moderator), EFRAG TEG and EAA Financial Reporting Standards Committee member • André Geilenkothen, EFRAG Pension Plans Advisory Panel member, Aon • Sue Lloyd, Vice-Chair, IASB • Andrea Schenone, EFFAS Commission on Financial Reporting • Allister Wilson, Assurance Partner, EY 	



Academics joining the debate:

- **Pierre Thérond**, ISFA Actuarial School
- **Iain Clacher**, York Management School
- **Mari Paananen**, University of Gothenburg, School of Business, Economics and Law

15:25

Closing remarks:

Annalisa Prencipe, EAA President