



SAVE THE DATE – 14 June 2017 13:30-16:30

EFRAG/IASB Outreach Event

Have the details of the disclosures brought us too close to the wall to see the wood for the trees: Role of disclosures?

The Confederation of Danish Industry (DI) and FSR – Danish Auditors are pleased to invite you to a meeting in the Danish Accounting Forum (Dansk Regnskabsforum) on the IASB Discussion Paper *Disclosure Initiative - Principles of Disclosure*. The Disclosure initiative is part of the IASB's work on Better Communication in Financial Reporting.

The Discussion Paper will be presented by Senior Technical Manager Mariela Isern, IASB via video. Andrew Watchman, Chairman of EFRAG TEG will give the European view on the Discussion Paper.

The event introduces the main elements of the Discussion Paper and seeks input on a number of the key questions in the paper. What are the main causes of the 'disclosure problem'? Can principles make communication more effective? Does it make a difference presenting information separately in the primary financial statements rather than disclosing it solely in the notes?

The discussion paper also links into the debate on how to make the disclosure of accounting policies more relevant. We have identified a number of good examples during our Annual Financial Statement Awards and the event is an opportunity to make these examples known globally.

What are the pros and cons of disclosure objectives and prescriptive disclosures? How important is the application of materiality when deciding what and how to disclose information in general and in the notes in particular?

To stimulate the debate, we have asked a number of preparers and users to prepare some comments and reactions. The debate will be facilitated by Jan Peter Larsen(FSR) and Kristian Koktvedgaard(DI).



TIME AND VENUE

Deloitte

Weidekampsgade 6
2300 København S

Wed 14 June 2017 kl. 13.30 – 16.30

CONTACT

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REGISTRATION

Thursday 8 June 2017 at the latest to:

FSR – Danish Auditors at the following link:

www.fsr.dk/disclosure

When registering, please state your **Name, title, company, e-mail and telephone number**

DANSKE
REVISORER
FSR*



Organisation for erhvervslivet

EFRAG
European Financial Reporting Advisory Group