

Programme

VARIABLE CONSIDERATION - ALTERNATIVES TO ADDRESS CURRENT ACCOUNTING CHALLENGES



16 February 2023 – 13:00 to 16:00 (CET)



[Online Public Webinar](#)

Programme

13:00 Opening and welcome by **Saskia Slomp**, EFRAG CEO.

13:05 Presentation of EFRAG's Discussion Paper [Accounting for variable consideration – from a purchaser's perspective](#) by **Malgorzata Matusewicz**, EFRAG FR TEG member and Partner at EY.

13:30 Panel discussion in two sessions moderated by **Michael Fechner** (EFRAG FRB member and Manager at Mercedes-Benz Group AG's Accounting Department) and **Claes Norberg** (Chair BusinessEurope Sounding Board, EFRAG Administrative Board member and Director of Accountancy at the Confederation of Swedish Enterprise).

Session 1 (Liability recognition issue): when a purchaser should recognise a liability for variable consideration that depends on the purchaser's future actions

Session 2 (Asset measurement issue): whether/when to update the measurement (at cost) of an acquired asset for changes in (estimates of) variable consideration.

Panellists:

- **Gary Berchowitz**, Partner PwC's Global Corporate Reporting Department
- **Patrina Buchanan**, IASB member
- **Araceli Mora**, EFRAG Academic Panel member, Professor in Accounting and Finance at the University of Valencia
- **Serge Pattyn**, EFRAG Financial Reporting Board Vice-President, financial analyst and member of the EFFAS Commission on Financial Reporting
- **Michael Stewart**, Senior Expert of Financial Reporting Group Accounting Policy and Financial Reporting, Huawei Global Finance (UK) Limited.

Panel sessions will include comments, questions from the audience and polling questions.

15:45 Concluding remarks by **Chiara Del Prete**, EFRAG FR TEG Chair and EFRAG Acting SR TEG Chair.