

2017

Save the date

Better Communication:

Seeing the wood for the trees: role of disclosures?

12 September 2017 – 10:00 to 12:30, 12 Swietokrzyska Street,
Warsaw, Poland

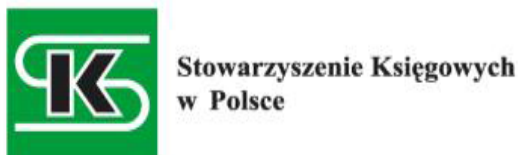
The European Financial Reporting Advisory Group (EFRAG), the Polish Accounting Standards Committee together with the Accountants' Association in Poland and the Polish Chamber of Statutory Auditors invite you to participate in a joint outreach event on the IASB Discussion Paper *Disclosure Initiative -Principles of Disclosure*.

The Disclosure Initiative is part of the IASB's work on Better Communication in Financial Reporting. The Discussion Paper (DP) suggests principles governing what, how and where information should be disclosed in the financial statements to improve the information provided to users of financial statements.

The International Accounting Standards Board® (IASB) will participate in the event.

The event introduces the main elements of the Discussion Paper and seeks input on the following issues:

- 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?
- What is the impact of cross-referencing IFRS information outside the financial statements?
- Should 'non-IFRS information' be permitted within the financial statements?
- Alternative (non-IFRS) performance measures in the financial statements: misleading or useful?
- Should EBITDA be permitted or required in the financial statements?
- How can disclosure of accounting policies be made more relevant?
- Will centralised objectives in a single disclosure standard help entities to make their disclosures more effective?



- What are the pros and cons of disclosure objectives and prescriptive disclosures? Can a better balance be found?
- How important is the application of materiality when deciding what and how to disclose information?
- What do you think works and does not work in relation to disclosures about fair value measurement?

Registration for the event is on first come basis. The places for the event are limited. There is no charge for the participation and the event will be held in English/ Polish with translation into English.

HOW TO REGISTER?

To register to the event please send an email to sekretarz.KSR@mf.gov.pl – you will be registered after having received the confirmation.

The deadline to register is 31 August 2017. Please be aware that there is a limited number of participants.

CONTACTS

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