


SAVE THE DATE

THE PRICE OF TIME – DISCOUNTING IN FINANCIAL REPORTING

Joint webinar hosted by the EAA, EFRAG and ICAS.



 Friday 9 July 2021, from 13:00 to 15:30 (Brussels time) / from 12:00 to 14:30 (London time)

 Public webinar

 Please register and watch [here](#).

The EAA, EFRAG and ICAS invite you to a joint webinar on Friday 9 July 2021 to discuss discounting in financial reporting.

At the event the following studies on discount rates in financial reporting will be presented:

The Theory and Practice of
Discounting in Financial
Reporting Under IFRS

-
Iain Clacher
Alan Duboisée de Ricquebourg
Mark C. Freeman
Con Keating

Discount rate in accounting:
How practitioners depart the
IFRS Maze
Towards the end of determinism
in accounting

-
Véronique Blum
Pierre Thérond

Black Box Accounting:
Discounting and
disclosure practices of
decommissioning
liabilities

-
Giovanna Michelon
Mari Paananen
Thomas Schneider

The presentation of the three studies (including Q&A sessions) will serve as input to the panel debate in which the following panellists will provide their views on various aspects of discounting:

André Geilenkothen
EFRAG Pension Plans Advisory Panel
member, Aon

Erlend Kvaal (moderator)
EFRAG TEG and EAA Financial Reporting
Standards Committee member

Sue Lloyd
Vice Chair IASB

Andrea Schenone
EFFAS Commission on
Financial Reporting

Allister Wilson
Assurance Partner, EY

The panel debate will extend the discussion of those academic projects to issues of practical implementation. The audience will be encouraged to participate through polling questions and by submitting questions online to academics and panellists during the event.

A detailed programme will be issued in the coming weeks.