

Thursday 29 and Friday 30 May 2014
Marina Bay Sands Hotel, Singapore

Programme Guide

IFRS Foundation
IFRS Conference: **Singapore**
2014

A one-and-a-half-day conference for senior financial
executives and other interested parties



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ACCOUNTING STANDARDS COUNCIL

 IFRS®

IFRS Foundation: IFRS Conference: Singapore

Thursday 29 May 2014 Special Interest Sessions (pre-conference)

09:00 Registration

09:30 Register for one of:

- 12:00 • Investor-focused IFRS update
- Implementing IFRS 9 *Financial Instruments* requirements
- Implementing forthcoming IFRS *Revenue from Contracts with Customers*
- Implementing IFRSs 10 and 12

Thursday 29 May 2014 Conference day-one programme

12:00 Registration
Light buffet and refreshments

13:00 Keynote address



Michael Lim
Chairman

Accounting Standards Council (Singapore)

13:30 IASB update

- Major IFRSs
- Conceptual Framework
- Implementation
- Research projects

Chair:



Hans Hoogervorst
Chairman
IASB

Presenters:



Sue Lloyd
Member
IASB



Patricia McConnell
Member
IASB



Chungwoo Suh
Member
IASB

15:00 Coffee break

15:30 IFRS disclosures—innovations

Panel discussion

Chair:



Patricia McConnell
Member
IASB

Panellists include:

Standard setter:



Stephen Cooper
Member
IASB

Preparer:



Mikkel Larsen
Managing Director, Group Head of Tax and Accounting Policy
DBS Group Holdings Ltd

Regulator:



Kenneth Yap
Chief Executive
Accounting and Corporate Regulatory Authority (ACRA)

Auditor:



Jan McCahey
Partner
PwC

17:15 The future of financial reporting



Hans Hoogervorst
Chairman
IASB

18:00–19:00 Cocktail reception

Friday 30 May 2014 Conference day-two programme

09:00 IFRS 9—completing, implementing and analysing

Panel discussion

Chair:



Sue Lloyd
Member
IASB

Panellists include:

Standard setter:



Stephen Cooper
Member
IASB

Bank preparer:



Chng Sok Hui
CFO, DBS Group Holdings Ltd and
Member, ASC

Bank preparer:



Michael Thomas
Vice President, Accounting Policy & Advisory Group
Deutsche Bank

Regulator:

Robert Sharma
Head of Accounting Services
Australian Prudential Regulation Authority

Advisor:



Chen Voon Hoe
Partner
PwC

11:00 Coffee break

11:30 Break-out sessions:

Choose one of the following:

1. **Financial instruments: accounting for macro hedging**
Sue Lloyd, *Member, IASB*
2. **Insurance contracts**
Stephen Cooper, *Member, IASB*
3. **Leases: lessee**
Chungwoo Suh, *Member, IASB*
4. **Conceptual Framework (Part 1): elements and recognition**
Patricia McConnell, *Member, IASB*

13:00 Lunch

14:00 Break-out sessions:

Choose one of the following:

1. **Financial instruments: impairment**
Sue Lloyd, *Member, IASB*
2. **Leases: lessor**
Stephen Cooper, *Member, IASB*
3. **Business combinations under common control**
Chungwoo Suh, *Member, IASB*
4. **Conceptual Framework (Part 2): measurement**
Patricia McConnell, *Member, IASB*

15:30 End of conference

IFRS Foundation Special Interest Sessions: Singapore

Morning of Thursday 29 May 2014— Marina Bay Sands Hotel in Singapore

Investor-focused IFRS update

To assist the investor and analyst communities in understanding the effects of new and amended IFRSs to financial reporting, the IFRS Foundation will hold a workshop before the IFRS conference, on the morning of 29 May 2014. This session will also be useful to investor relations personnel who communicate changes in accounting requirements to investors and analysts.

In this session:

- An IASB member will summarise particular new IFRS principles;
- A panel of analysts and investors will then discuss the effects of the changes on financial analysis and valuation.

09:00 Registration and refreshments

09:30 Introduction



Stephen Cooper
Member
IASB

09:35 Panel discussion and Q&A

Panellists include:

Stephen Cooper
Member
IASB



Andrew Stotz
President
CFA Society Thailand

Topics:

Analysing recently implemented IFRS standards and new disclosures to extract investment insights:

- Employee Benefits (IAS 19)
- Consolidated Financial Statements (IFRS 10)
- Joint Arrangements (IFRS 11)
- Disclosure of Interests in Other Entities (IFRS 12)

New Accounting Standards on Revenue Recognition and Leases:

- Examine changes for investors under the new accounting standards' implementation:
 - anticipating new information requirements
 - financial analysis and valuation issues

11:55 Concluding comments

Stephen Cooper
Member
IASB

12:00 Close of session

Implementing IFRS 9 Financial Instruments

To assist you to prepare for the implementation of IFRS 9 Financial Instruments, the IFRS Foundation will hold an intensive half-day session immediately before the IFRS conference, on the morning of 29 May 2014.

09:00 Registration and refreshments

09:30 Introduction to the requirements



Sue Lloyd
Member
IASB

10:15 Advisor's perspective



Chen Voon Hoe
Partner
PwC

10:45 Preparer's perspective

Fraser Marriott
Head of Technical Accounting Group and UK Regulatory Policy, Asia Pacific
Barclays

11:15 Round-table Q&A

Chair:

Sue Lloyd, Member, IASB

Panellists:

- **Chen Voon Hoe, Partner, PwC**
- **Fraser Marriott, Head of Technical Accounting Group and UK Regulatory Policy, Asia Pacific, Barclays**

11:55 Concluding comments

Sue Lloyd, Member, IASB

12:00 Close of session

Sponsorship and exhibition opportunities for this conference now available

For further information please contact Sophie Serhan on
+44 (0) 20 7551 9931 or sophie.serhan@informa.com.

IFRS Foundation Special Interest Sessions: Singapore

Morning of Thursday 29 May 2014— Marina Bay Sands Hotel in Singapore

Implementing forthcoming Revenue from Contracts with Customers

To assist you to prepare for the implementation of the forthcoming IFRS on revenue recognition, the IFRS Foundation will hold an intensive half-day session immediately before the IFRS conference, on the morning of 29 May 2014.

09:00 Registration and refreshments

09:30 Introduction to the requirements



Patricia McConnell
Member
IASB

10:15 Advisor's perspective



Cheung Pui Yuen
Partner, Deloitte
and Member, ASC

10:45 Preparer's perspective

Christoph Hütten
Senior Vice President and
Chief Accounting Officer, Head of Corporate Financial
Reporting,
SAP AG

11:15 Round-table Q&A

Chair:
Patricia McConnell
Member
IASB

Panellists:

- **Cheung Pui Yuen**, Partner, Deloitte and Member, ASC
- **Christoph Hütten**, Senior Vice President and Chief Accounting Officer, Head of Corporate Financial Reporting, SAP AG

11:55 Concluding comments

Patricia McConnell, Member, IASB

12:00 Close of session

Implementing IFRSs 10 and 12

To assist you to prepare for the implementation of IFRS 10 Consolidated Financial Statements and IFRS 12 Disclosure of Interests in Other Entities, the IFRS Foundation will hold an intensive half-day session immediately before the IFRS conference, on the morning of 29 May 2014.

09:00 Registration and refreshments

09:30 Introduction to the requirements



Chungwoo Suh
Member
IASB

10:15 Advisor's perspective



Reinhard Klemmer
Partner
KPMG

10:45 Preparer's perspective



Arthur Lang
Group CFO
Capitaland Limited

11:15 Round-table Q&A

Chair:
Chungwoo Suh
Member
IASB

Panellists:

- **Reinhard Klemmer**, Partner, KPMG
- **Arthur Lang**, Group CFO, Capitaland Limited

11:55 Concluding comments

Chungwoo Suh, Member, IASB

12:00 Close of session

IFRS Foundation: IFRS Conference: Singapore

Current use of IFRS in the countries of the G20*

Since 2001, almost 120 countries have required or permitted the use of IFRS for listed companies.

Most remaining major economies have established time lines to converge with or adopt IFRS in the near future.

Argentina	Required for fiscal years beginning on or after 1 January 2012
Australia	Required for all private sector reporting entities and as the basis for public sector reporting since 2005
Brazil	Required for consolidated financial statements of banks and listed companies from 31 December 2010 and for individual company accounts progressively since January 2008
Canada	Required from 1 January 2011 for all listed entities and permitted for private sector entities including not-for-profit organisations
China	Substantially converged national standards
European Union	All member states of the EU are required to use IFRSs as adopted by the EU for listed companies since 2005
France	Required via EU adoption and implementation process since 2005
Germany	Required via EU adoption and implementation process since 2005
India	Converging with IFRSs, date to be determined
Indonesia	Convergence process ongoing; a decision about a target date for full compliance with IFRSs is expected to be made in 2013
Italy	Required via EU adoption and implementation process since 2005
Japan	Permitted from 2010 for a number of international companies;
Mexico	Required from 2012
Republic of Korea	Required from 2011
Russia	Required from 2012
Saudi Arabia	Required for banking and insurance companies. Full convergence with IFRSs is planned
South Africa	Required for listed entities since 2005
Turkey	Required for listed entities since 2005
United Kingdom	Required via EU adoption and implementation process since 2005
United States	Allowed for foreign issuers since 2007

* This is not an authoritative assessment of the use of IFRS in those countries. In the majority of cases, the information has been provided by the relevant national authorities or is based on information that is publicly available. For definitive information on the use of IFRSs in any particular country or countries contact the relevant national authority or authorities directly.

IFRS Foundation Conference - Singapore

The conference provides a unique opportunity both:

- to gain an understanding of the thinking behind the IASB projects, and
- to hear about the future direction of financial reporting,

...directly from those responsible for setting it.

The keynote speech will be given by Michael Lim, Chairman of the Accounting Standards Council (ASC) Singapore. In addition to Mr. Lim, Asian regulators include ACRA in Singapore and the Australian Prudential Regulation Authority (APRA).

The IASB's Chairman, Hans Hoogervorst and a number of IASB board members will be joined by IFRS advisors, preparers and regulators from Capitaland Limited, Barclays and DBS Group Holdings Ltd.

Technical break-out sessions conducted by IASB members will provide a forum to discuss major projects on the IASB's active agenda in more detail.

For those interested in implementation issues, the event also offers special interest sessions in which participants can learn from the experiences of those who have already implemented or are preparing to implement the main new IFRSs. These intensive half-day sessions take place immediately before the IFRS conference.

A separate investor-focused IFRS update session will also be provided for investment professionals and analysts.

The conference brings together leaders in financial reporting from the private sector, regulatory bodies and members of the IASB, as well as accounting professionals and others with an interest in IFRS.

IFRS Conference sessions include:

IASB progress and plans

- Major IFRSs
- Conceptual Framework
- Implementation
- Research Projects

IFRS perspectives from

- IASB members and staff
- Asian preparers
- Asian regulators
- Asian analysts

Technical update:

- IFRS 9 - completing, implementing and analysing
- IFRS disclosures - innovations
- The future of financial reporting

Break-out sessions addressing IASB projects

- Financial instruments:
 - Part 1. accounting for macro hedging
 - Part 2. impairment
- Leases:
 - Part 1. lessee
 - Part 2. lessor
- Conceptual Framework:
 - Part 1. elements and recognition
 - Part 2. measurement
- Business combinations under common control
- Insurance contracts

Pre-conference optional special interest sessions

- Investor-focused IFRS update
- Implementing forthcoming IFRS
Revenue from Contracts with Customers
- Implementing IFRS 9 *Financial Instruments*
- Implementing IFRSs 10 and 12

IFRS Foundation Conference: Singapore

EVENT CODE:

FKW52749

Please quote the above Event Code when registering

29 - 30 May 2014, Marina Bay Sands Hotel in Singapore

WHEN AND WHERE

FKW52749
29 - 30 May 2014**Venue:**
Marina Bay Sands Hotel
SingaporeDelegates are responsible for the arrangement and payment of their own travel and accommodation. IIR has arranged a special room rate at a number of hotels. If you wish to book a room, please call **Venue Search** on **+44 (0) 20 8546 6166** stating that you are an IIR delegate.

PERSONAL DETAILS

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Payment should be made within 14 days of registration. All registrations must be paid in advance of the event.

Your Event Code is given above.

HOW MUCH?

Register by 28th March	Register by 2nd May	Register after 2nd May
<input type="checkbox"/> Conference + Special Interest US\$ 1898 (Save US\$ 600)	<input type="checkbox"/> Conference + Special Interest US\$ 2048 (Save US\$ 450)	<input type="checkbox"/> Conference + Special Interest US\$ 2198 (Save US\$ 300)
<input type="checkbox"/> Conference Only US\$ 1499 (Save US\$ 300)	<input type="checkbox"/> Conference Only US\$ 1649 (Save US\$ 150)	<input type="checkbox"/> Conference Only US\$ 1799
<input type="checkbox"/> Special Interest Only US\$ 699	<input type="checkbox"/> Special Interest Only US\$ 699	<input type="checkbox"/> Special Interest Only US\$ 699
Please indicate which Special Interest Session you would like to attend:		
<input type="checkbox"/> Investor-focused IFRS update	<input type="checkbox"/> Implementing IFRS 9 Financial Instruments requirements	
<input type="checkbox"/> Implementing forthcoming IFRS Revenue from Contracts with Customers	<input type="checkbox"/> Implementing IFRSs 10 and 12	

DISCOUNTS: The following discounts apply on the Full List Price above only (discounts may not be combined):

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GROUP DISCOUNTS: For 5 or more attendees registering together from one organisation - contact us on +44 (0)20 7017 5509 for details

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- Cheque. Enclosed is our cheque for £ in favour of IIR Ltd
Please ensure that the Reference Code FKW52749 is written on the back of the cheque
- By Bank transfer. Full details of bank transfer options will be given with your invoice on registration.

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