



**Intergovernmental Working Group of Experts on International Standards of
Accounting and Reporting
Workshop on Accounting and Financial Reporting Standards
Monday, 3 October 2016
Room XXVI, Palais des Nations, Geneva**

Tentative programme

Monday, 3 October 2016	
Time	Topics and speakers
10–10.10 a.m.	Opening remarks: <i>Tatiana Krylova</i> , Head, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
Moderator:	<i>Yoseph Asmelash</i> , Officer-in-Charge, Accounting and Corporate Governance Section, Enterprise Branch, Division on Investment and Enterprise, UNCTAD
10.10–10.40 a.m.	Topic for discussion: Trends in financial and corporate reporting
Speaker:	<i>Hugh Shields</i> , Executive Technical Director, International Accounting Standards Board
10.40–10.50 a.m.	Discussion
10.50 a.m.–12.30 p.m.	Topic for discussion: IFRS 15 – Revenue from contracts with customers
Speakers:	<i>Richard Martin</i> , Head, Corporate Reporting, Association of Chartered Certified Accountants <i>Susan M. Cospers</i> , Technical Director, Financial Accounting Standards Board, United States of America <i>David Baur</i> , Director, Assurance Technical Office, PricewaterhouseCoopers AG, Switzerland <i>Vincent Papa</i> , Director, Financial Reporting Policy, CFA Institute <i>Vijay Kumar</i> , Council Member, Institute of Chartered Accountants of India <i>Fábio Moraes da Costa</i> , FUCAPE Business School, Brazil
12.30–1 p.m.	Discussion
1–3 p.m.	Lunch break
3–5 p.m.	Topic for discussion: IFRS 16 – Leases
Speakers:	<i>Susan M. Cospers</i> , Technical Director, Financial Accounting Standards Board, United States <i>Andrew Watchman</i> , Chair, European Financial Reporting Advisory Group and Technical Expert Group; Chief Executive Officer, European Financial Reporting Advisory Group <i>Marek Grabowski</i> , Member, International Auditing and Assurance Standards Board <i>Kalani Hettiarachchi</i> , Assistant Technical Manager, Sri Lanka Accounting and Auditing Standards Monitoring Board

5–5.30 p.m.	Discussion
5.30–5.45 p.m.	Concluding remarks: UNCTAD secretariat