

Wednesday 24 and Thursday 25 June 2009  
Milan Marriott hotel, Italy

Programme Guide

IASC Foundation  
IFRS® Conference: Milan  
2009

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









International  
Accounting Standards  
Committee Foundation®

## IASC Foundation IFRS Conference: Milan

### Wednesday 24 June 2009 Special Interest Sessions (pre-conference)
















- 09:00 Registration
- 
- 09:30-12:00 Choose one of:
- Regulatory update
  - IFRS for non-publicly accountable entities
  - IFRS for extractive activities
  - IFRS teaching and research
  - IFRS measurements

### Wednesday 24 June 2009 Conference day-one programme

- 12:00 Registration  
Light buffet and refreshments
- 
- 13:00 Introduction
- 
- Sir David Tweedie  
Chairman  
IASB
- 
- 13:15 Technical update: IASB progress and plans
- Chair:  
Sir David Tweedie  
Chairman  
IASB
- Presenters:
- 
- Mary Barth  
Member  
IASB
- 
- Jan Engström  
Member  
IASB
- 
- Bob Garnett  
Member  
IASB
- 
- 15:15 Questions from the audience
- Chair:  
Sir David Tweedie, Chairman, IASB
- Panellists:  
Mary Barth, Member, IASB  
Jan Engström, Member, IASB  
Bob Garnett, Member, IASB
- 
- 15:45 Coffee break
- 
- 16:15 IFRSs in perspective
- Regulatory perspective:  
Hans Hoogervorst  
Chairman, Netherlands Authority for the Financial Markets  
and Vice Chairman, IOSCO Technical Committee
- 
- 
- 17:00 Keynote speaker
- 
- Tommaso Padoa-Schioppa\*  
former Minister of the Economy and Finance  
Italy
- 
- 18:00-19:00 Cocktail reception

\* subject to confirmation

### Thursday 25 June 2009 Conference day-two programme

- 08:30 IFRSs in perspective
- Auditor's perspective:  
Samuel A. DiPiazza, Jr.  
CEO  
PricewaterhouseCoopers
- 
- 
- 09:15 Consolidation and derecognition
- Chair:  
Sir David Tweedie  
Chairman  
IASB
- Panellists:  
Warren McGregor  
Member  
IASB
- 
- John Smith  
Member  
IASB
- 
- 10:30 Questions from the audience
- Chair:  
Sir David Tweedie, Chairman, IASB
- Panellists:  
Warren McGregor, Member, IASB  
John Smith, Member, IASB
- 
- 11:00 Coffee break
- 
- 11:30 Break-out sessions:
- Conducted by IASB members and staff  
Choose one of:
1. Fair value measurement guidance
- 
- Wayne Upton  
Director of International  
Activities, IASB
- 
- Hilary Eastman  
Project Manager  
IASB
2. Conceptual Framework
- 
- Li Li Lian  
Project Manager  
IASB
- 
- Ronald W. Lott  
Research Director  
FASB
3. Leases
- 
- Bob Garnett  
Member  
IASB
- 
- Rachel Knubley  
Senior Project Manager  
IASB
4. Revenue recognition
- 
- Warren McGregor  
Member  
IASB
- 
- Henry Rees  
Senior Project Manager  
IASB
5. Financial statement presentation
- 
- Stephen Cooper  
Member  
IASB
- 
- Denise Gomez Soto  
Project Manager  
IASB
6. Financial instruments with characteristics of equity
- 
- Jan Engström  
Member  
IASB
- 
- Liz Figgie  
Senior Project Manager  
IASB
- 
- 13:00 Lunch
- 
- 14:00 Break-out sessions (repeated):  
Choose one of 1-6 above
- 
- 15:30 Implementation update: progress and plans
- 
- Bob Garnett  
Chairman  
IFRIC
- 
- 16:15 End of conference

## IASC Foundation Special Interest Sessions: Milan

### Intensive half-day sessions immediately before the IFRS Conference






**Regulatory Update**  
24 June 2009  
Milan Marriott hotel (Italy)

**IFRS for Non-publicly Accountable Entities  
(formerly IFRS for SMEs)**  
24 June 2009 – at the Milan Marriott hotel (Italy)





For those with a special interest in the regulation of capital markets.

For those with a special interest in the International Financial Reporting Standard for Non-publicly Accountable Entities (IFRS for NPAEs) being developed by the IASB.

#### Programme

09:00	Registration
09:30	<b>Introduction</b>  Wayne Upton Director of International Activities IASB
09:35	<b>CESR-fin</b>  Mário Freire Chairman, EECS – European Enforcement Coordination Sessions CESR-fin
10:05	<b>United Kingdom</b>  Richard Thorpe Sector Leader and Head of Capital Adequacy Policy Financial Services Authority
10:35	<b>United States of America</b>  Julie Erhardt* Deputy Chief Accountant US SEC
11:05	<b>Round-table Q&amp;A</b> <b>Chair:</b> Wayne Upton, Director of International Activities, IASB  <b>Panellists:</b> Mário Freire, Chairman, EECS – European Enforcement Coordination Sessions, CESR-fin Richard Thorpe, Sector Leader and Head of Capital Adequacy Policy, UK FSA Julie Erhardt, Deputy Chief Accountant, US SEC*
11:55	<b>Concluding comments</b>  Wayne Upton Director of International Activities IASB

#### Programme

09:00	Registration
09:30	<b>Introduction</b>  Jan Engström Member IASB
09:35	<b>Technical update</b>  Paul Pacter Director of Standards for NPAEs IASB
10:45	<b>IFRS for NPAEs in perspective</b>  Hugo van den Ende Partner, PricewaterhouseCoopers and Member, Dutch Accounting Standards Board
11:15	<b>Round-table Q&amp;A</b> <b>Chair:</b> Jan Engström, Member, IASB  <b>Panellists:</b> Paul Pacter, Director of Standards for NPAEs, IASB Hugo van den Ende, Partner, PricewaterhouseCoopers and Member, Dutch Accounting Standards Board
11:55	<b>Concluding comments</b>  Jan Engström Member IASB

\*subject to confirmation

## IASC Foundation Special Interest Sessions: Milan continued Intensive half-day sessions immediately before the IFRS Conference

**IFRS for Extractive Activities**  
24 June 2009  
Milan Marriott hotel (Italy)

For those with a special interest in the reporting for extractive activities.







### Programme

09:00	Registration
09:30	Introduction  Bob Garnett Member IASB
09:35	Technical update: IASB's extractive activities project  Glenn Brady Project Manager IASB
10:05	Technical update: joint arrangements  Bob Garnett Member IASB
10:25	Preparer's perspective  Luca Cencioni Manager of Group Accounting Policy ENI
10:50	Analytical perspective  Tim Williams Director, Global Mining & Metals Ernst & Young
11:15	Round-table Q&A <b>Chair:</b> Bob Garnett, Member, IASB  <b>Panellists:</b> Glenn Brady, Project Manager, IASB Luca Cencioni, Manager of Group Accounting Policy, ENI Tim Williams, Director, Global Mining & Metals, Ernst & Young
11:55	Concluding comments  Bob Garnett Member IASB

**IFRS Teaching and Research**  
24 June 2009  
Milan Marriott hotel (Italy)

For those with a special interest in the teaching, training and research of IFRSs.

### Programme

09:00	Registration
09:30	Introduction  Mary Barth Member, IASB and Professor of Accounting, Stanford University
09:35	Teaching principle-based standards  Michael Wells Director, IFRS Education Initiative IASB Foundation  Germán Lopéz Associate Professor Universidad de Navarra and Academic Fellow – Education Projects, IASC Foundation
10:15	Teaching IFRS judgements  Donna Street Professor of Accounting, Dayton University and President, IAAER
10:45	IFRS research  Mary Barth Member, IASB and Professor of Accounting, Stanford University
11:15	Round-table Q&A <b>Chair:</b> Jim Leisenring, Member, IASB  <b>Panellists:</b> Mary Barth, Member, IASB and Professor of Accounting, Stanford University Germán Lopéz, Associate Professor, Universidad de Navarra and Academic Fellow – Education Projects, IASC Foundation Donna Street, Professor of Accounting, Dayton University and President, IAAER Michael Wells, Director, IFRS Education Initiative, IASB Foundation
11:55	Concluding comments  Mary Barth Member, IASB and Professor of Accounting, Stanford University

# IASC Foundation Special Interest Sessions: Milan

## IASC Foundation IFRS Conference: Milan

Intensive half-day sessions  
immediately before the IFRS Conference

The conference provides an excellent opportunity to receive an update on past, current and forthcoming actions of the IASB in response to the present financial crisis. In addition, it provides an overview of other important projects on the IASB's agenda. The financial crisis is important today, however it is important also not to lose sight of other projects that will shape the accounting of tomorrow.

Attend this important event in Milan, Italy to gain critical insight direct from members of the IASB and other international financial reporting experts.



### IFRS Conference sessions include:

#### IASB progress and plans

- Technical update
- Consolidation and derecognition
- Implementation update

#### IFRSs in perspective

- Auditor's perspective
- Regulatory perspective

#### Break-out sessions addressing IASB projects:

- Fair value measurement guidance
- Conceptual Framework
- Leases
- Revenue recognition
- Financial statement presentation
- Financial instruments with characteristics of equity

#### Pre-conference optional special interest sessions:

- Regulatory update
- IFRS for non-publicly accountable entities
- IFRS for extractive activities
- IFRS teaching and research
- IFRS measurements

### IFRS Measurements

24 June 2009


Milan Marriott hotel (Italy)

For those with a special interest in measurement bases in IFRSs.


#### Programme


09:00 Registration

09:30 Introduction

 Warren McGregor  
Member  
IASB


09:35 Existing measurements


 Hilary Eastman  
Project  
Manager  
IASB

 Warren  
McGregor  
Member  
IASB

 Henry Rees  
Senior Project  
Manager  
IASB

10:15 Measurements under consideration

 Hilary  
Eastman  
Project  
Manager  
IASB

 Warren  
McGregor  
Member  
IASB


 Henry Rees  
Senior Project  
Manager  
IASB

11:15 Round-table Q&A

Chair:  
Warren McGregor, Member, IASB

Panellists:  
Hilary Eastman, Project Manager, IASB  
Henry Rees, Senior Project Manager, IASB

11:55 Concluding comments

 Warren McGregor  
Member  
IASB

# IASC Foundation IFRS Conference: Milan

KM2186

Wednesday 24 and Thursday 25 June 2009 - Milan Marriott Hotel (Italy)

Please quote the below VIP code when registering

VIP code: KM2186IIAER

## FIVE EASY WAYS TO REGISTER



### Telephone:

+44 (0)20 7017 5509  
Please remember to quote  
KM2186



### Mail:

this completed form  
together with payment to:  
Richard Morgan  
IIR Customer Services  
PO Box 406, West Byfleet  
Surrey KT14 6WL



### Fax:

Complete and send this  
registration form to:  
+44 (0)20 7017 7824



### Web:

www.iascfconference.org



### Email:

registration@iascfconference.org

Payment should be made within 14 days of registration. All registrations must be paid in advance of the event. Your VIP code is on the address label. If there is no VIP code, please quote

KM2186 A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

## HOW MUCH?

Register by 22nd May 09	Full List Price - Register after 22nd May 09
<input type="checkbox"/> <b>Conference &amp; Special Interest Session</b> €1398+VAT@20% = €1677.60 (SAVE €300)	<input type="checkbox"/> <b>Conference &amp; Special Interest Session</b> €1498+VAT@20% = €1797.60 (SAVE €200)
<input type="checkbox"/> <b>Conference Only</b> €1099+VAT@20% = €1318.80 (SAVE €100)	<input type="checkbox"/> <b>Conference Only</b> €1199+VAT@20% = €1438.80
<input type="checkbox"/> <b>Special Interest Session only</b> €499+VAT@20% = €598.80	<input type="checkbox"/> <b>Special Interest Session only</b> €499+VAT@20% = €598.80

Please indicate which Special Interest Workshop you would like to attend:

- Regulatory update  IFRS for non-publicly accountable entities  
 IFRS measurements  IFRS for extractive activities  IFRS teaching and research

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

- 35% Discount off 'Full List Price' for 'Middle Income Countries'  
 70% Discount off 'Full List Price' for 'Low Income Countries'  
 45% Discount off 'Full List Price' for 'Academics'

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

- Cheque. Enclosed is our cheque for €....., in favour of IIR Ltd  
Please ensure that the Reference Code **KM2186** is written on the back of the cheque  
 Credit Card. Please debit my:  VISA  AMEX  MASTERCARD  DINERS

Card No: \_\_\_\_\_ CVV Number: \_\_\_\_\_  
3 digit security code on the reverse of card, 4 digits for AMEX card

Expiry Date: \_\_\_\_\_ Signature: \_\_\_\_\_

please note that credit cards will be debited within 7 days of your registration on to the conference

### By Bank Transfer

Full details of bank transfer options will be given with your invoice on registration  
Please include the delegate's name, registration number and ref **KM2186** in the transmission details.

### Incorrect Mailing

If you are receiving multiple bookings or you would like us to change any details or remove your name from our database, please contact our Database Department on +44 (0)20 7017 7077 quoting the reference number printed on your mailing label. Alternatively, fax this brochure to the mailing department on +44 (0)20 7017 7828 or e-mail us on [integrity@iirtld.co.uk](mailto:integrity@iirtld.co.uk). Amendments can take up to 6 weeks please accept our apologies for any inconvenience caused in the meantime.

### Additional Requirements

Please notify IIR at least one month before the conference date if you have any additional requirements e.g. wheelchair access, large print etc.

## WHEN AND WHERE

**KM2186**  
24-25 June 2009

**Venue:** Marriott Milan  
Via Washington, 66  
Milan, 20146 Italy  
Tel: +39 02 48 521  
Fax: +39 02 48 18 925

Delegates are responsible for the arrangement and payment of their own travel and accommodation. IIR has arranged a special room rate at the conference hotel. If you wish to book a room, please contact Mrs Elena Barberi - [Elena.barberi@marriotthotels.com](mailto:Elena.barberi@marriotthotels.com) - stating that you are an IIR delegate. Alternatively, you call the hotel on +39 02 48 522 866, or fax your request to +39 02 48 522 807.

## PERSONAL DETAILS

### 1st Delegate Mr/Mrs/Ms

Job title \_\_\_\_\_ Department \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
Email \_\_\_\_\_

Yes! I would like to receive information about upcoming events by email. By giving you my email address I am giving ONLY IIR companies the permission to contact me by email

Yes! I would like to receive information about future events and services via fax  
Signature: \_\_\_\_\_

### 2nd Delegate Mr/Mrs/Ms

Job title \_\_\_\_\_ Department \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
Email \_\_\_\_\_

Yes! I would like to receive information about upcoming events by email. By giving you my email address I am giving ONLY IIR companies the permission to contact me by email

### 3rd Delegate Mr/Mrs/Ms

Job title \_\_\_\_\_ Department \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
Email \_\_\_\_\_

Yes! I would like to receive information about upcoming events by email. By giving you my email address I am giving ONLY IIR companies the permission to contact me by email

### Name of your Line Manager Mr/Mrs/Ms

Job title \_\_\_\_\_ Department \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
Email \_\_\_\_\_

### Booking Contact Mr/Mrs/Ms

Job title \_\_\_\_\_ Department \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_  
Email \_\_\_\_\_

Our statement of integrity can be found on our website at [www.iir-conferences.com/feedback](http://www.iir-conferences.com/feedback)

## COMPANY DETAILS FOR INVOICING PURPOSES

### Company Name

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Telephone \_\_\_\_\_ Fax \_\_\_\_\_

Nature of Business \_\_\_\_\_

Billing Address (if different from above address) \_\_\_\_\_

### E-mail Billing Address:

### Data Protection

Personal data is gathered in accordance with the Data Protection Act 1998. Your details may be passed to other companies (in countries within or outside the EEA) who wish to communicate with you offers related to your business activities. If you do not wish to receive these, please tick the box

### What Happens If I Have to Cancel?

Confirm your CANCELLATION in writing (letter or fax) two weeks or more before the event and receive a refund (if applicable) less a 10% + VAT service charge. Should you cancel between two weeks and one week before the event then you will receive a refund (if applicable) less a 50% +VAT service charge. Regrettably, no refunds can be made for cancellations received less than one week prior to the course. A substitute delegate is welcome at no extra charge.