

# CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING PRACTICE STATEMENT ON MATERIALITY JOINT OUTREACH EVENT • ROME MONDAY 30 NOVEMBER 2015 • 9:30-13:00 HOTEL AMBASCIATORI PALACE • VIA V. VENETO, 62.

## PROGRAMME

09.00 - 09.30 Registration

09.30 - 09.40 Welcome and opening remarks  
*Alberto Giussani, OIC Executive Board Member*

09.40 - 09.50 General introduction to the IASB Exposure Draft *Conceptual Framework for Financial Reporting*  
*Stephen Cooper, IASB Board Member*

*Discussion moderated by Ambrogio Virgilio, EFRAG TEG Member.*  
*For each topic discussed, there will be a presentation of the Exposure Draft by Stephen Cooper; of the EFRAG consultation document, the EFRAG bulletin on P&L vs OCI and preliminary views by Filippo Poli, EFRAG Research Director; and of the OIC preliminary views by Alberto Giussani.*

09.50 - 10.30 Objective of general purpose financial reporting and qualitative characteristics of useful financial information, including stewardship and prudence

10.30 - 11.10 Elements of financial statements, recognition and derecognition

11.10 - 12.00 Presentation (Other Comprehensive Income and recycling)

12.00 - 13.00 IASB draft Practice Statement on materiality