

# POST-IMPLEMENTATION REVIEW IFRS 3 BUSINESS COMBINATIONS JOINT OUTREACH EVENT • BRUSSELS TUESDAY 01 APRIL 2014 • 18:00-20:00

EFRAG, the European Federation of Financial Analysts Societies (EFFAS) and the Association Belge des Analystes Financiers (ABAF), in cooperation with the International Accounting Standards Board (IASB), invite you to participate in a joint outreach event on the Post-implementation Review of IFRS 3 *Business Combinations*.

On 30 January 2014, the IASB published a Request for Information as part of its Post-implementation Review. The Request for Information will help the IASB understand, among other things, whether current accounting and disclosure requirements about business combinations provide useful information to investors and analysts. The deadline for input to the IASB on the Request for Information is 30 May 2014. More information on this project can be found on the [IASB's project page](#).

## *What are the opportunities for attendees?*

**Provide your views** This outreach event is an opportunity to provide your views on the usefulness of the information resulting from the current accounting and disclosure requirements for business combinations as well as what improvements are needed, if any, and why. Your feedback will provide valuable input to the IASB on their Request for Information and EFRAG's response to it.

**Education** Selected case studies on business combination transactions taken from published IFRS financial statements will be presented by analysts.

**Interact with the IASB** IASB Board Member Steve Cooper will explain the current accounting for business combinations and answer any questions you may have.

The event will be chaired by Hans Buysse, Member of EFFAS Management Committee, and Françoise Flores, EFRAG Chairman. Serge Pattyn, EFRAG Technical Expert Group Member, will also participate in the event.

The event is primarily directed at users of financial statements; however, should you be interested in attending as a 'non-user', please feel free to contact us as we have a limited number of extra seats. There is no charge for the participation and the language of the event will be English.

**HOW TO REGISTER?** You are invited to send an email to [event@efrag.org](mailto:event@efrag.org) including your contact details before 20 March. Participation notified after this date will be accommodated logistics permitting.

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*EFRAG's primary objective is influencing the international financial reporting debate from a European perspective to ensure that final IFRS are acceptable for use in Europe*

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