

BUSINESS COMBINATION UNDER COMMON CONTROL – *Italian perspective*

OIC, IASB and EFRAG Joint Outreach Event

 14 June 2021 – 15:00 to 17:30 (CET)

 **Online Public Webinar**



PROGRAMME

In November 2020, the International Accounting Standards Board (IASB) published the Discussion Paper - *Business Combinations under Common Control*. The Discussion Paper sets out the Board's preliminary views on possible reporting requirements that would help companies to provide better information about business combinations under common control.

This joint outreach event focuses on one of the most important issues for Italian constituents, which is the accounting for business combinations under common control. Relevant aspects of the Discussion Paper will be debated including the scope and the criteria for selecting the measurement methods.

The audience will be able to contribute to the discussion through Q&A session.

EVENT FORMAT

This event will be a public online webinar with eminent speakers:

- **Angelo Casò**, OIC Executive Board Chairman, EFRAG Board Member
- **Chiara Del Prete**, EFRAG TEG Chairwoman
- **Carmine Di Noia**, CONSOB Commissioner
- **Françoise Flores**, IASB Board Member

Following, **Riccardo Sabbatini** (Journalist) will moderate a round table to discuss the IASB proposals with a panel of experts:

- **Marcello Bianchi** (ASSONIME Vice-Director General, Area Head-Capital Markets and Listed Companies)
- **Luca Cencioni** (ENI Responsible for Group Accounting Policy, OIC Executive Board Member)
- **Emanuele Flappini** (MEDIOBANCA Group Chief Financial Officer)
- **Alessandro Turrís** (PwC Italy Partner, Responsible Technical Accounting & Methodology, OIC Executive Board Member)



The event will be in Italian, except for the IASB and EFRAG presentations that will be in English.

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Please register [here](#)