

# AGENDA

## IFRS and ISAs Forum 2022

### Day 1: 20 August 2022 | Saturday | 8:30 – 16:30

Start	End	Activity
8:15	8:30	Arrival of Guests & Participants
8:30	8:35	Recitation of Quran
8:35	8:45	Welcoming Remarks
8:45	9:45	Changes in IFRS related to IBOR reform – Phase 1 (2020) and Phase 2 (2021)
9:45	10:00	Break
10:00	11:00	IFRS 16 Lease
11:00	11:10	Break
11:10	12:10	IFRS 9 Expected Credit Losses
12:10	13:10	Prayer and Lunch Break
13:10	14:10	IFRS for SMEs
14:10	14:25	Break
14:25	15:25	IFRS 13 Fair Value Measurement
15:25	16:25	Practical Application of IFRS 15 in Real Estate and Hospitality Industries

### Day 2: 21 August 2022 | Sunday | 8:30 – 15:30

Start	End	Activity
8:15	8:30	Arrival of Guests & Participants
8:30	10:30	Implementation of ISQM1 & ISA 220 (revised)
10:30	10:45	Break
10:45	11:15	ISA 540 International Standard on Auditing: Auditing Accounting estimates (revised)
11:15	11:45	ISA 240 International Standard on Auditing: Auditor Responsibilities Relating to Fraud in Financial Statements
11:45	12:45	Prayer and Lunch Break
12:45	13:45	Key changes and new standards effective from 1 January 2022: IFRS 3, IAS 16, IAS 37, IFRS 1, IFRS 9, IFRS 16, IFRS 17
13:45	14:30	TSC Panel Discussion: Implementation of new and revised standards in Maldives – IFRS and ISAs
14:30	14:40	Closing Remarks
14:40	15:30	Photo session and Networking