

Meeting of the QCA Accounting, Auditing & Financial Reporting Expert Group

**QUOTED
COMPANIES
ALLIANCE**

To be held on: Tuesday 21 September 2021, 4.30pm – 6.00pm

Venue: videoconference call

AGENDA

1. Welcome to Michelle Sansom, Bruce MacKenzie and Kathryn Donkersley of the International Accounting Standards Board (IASB) in order to discuss:

- a) *Exposure Draft: Subsidiaries without Public Accountability: Disclosures*
- b) *Exposure Draft: Disclosure Requirements in IFRS Standards – A Pilot Approach.*

2. The IASB will also provide an update on the following projects:

- a) Expected further amendments to IAS 1 classification of debt covenants
- b) Primary financial statements project progress
- c) Sustainability reporting developments.

3. Apologies

4. Issues for discussion

- a) Expert Group meetings going forward
- b) Future meetings and speaker priorities.

5. Communications (for information only)

- a) The QCA, in collaboration with Hardman & Co., recently published a report that explored the relationship between initial public offerings and job creation. The report, “*Good jobs come to those who IPO*”, found an especially positive correlation between a company listing and increases to their workforce. To view the report, please click [here](#).

6. Any Other Business

Next Meeting: Tuesday 30 November 2021, 4.30pm – 6.00pm, TBC