

**Third joint IFRS Foundation and JICPA
Understanding IFRS Workshop
Tokyo, Japan 2016**

※This program is subject to change without notice

24 August Day1 (Presentation Style)	
09:30–09:45	Welcome
Session 1 09:45–10:30 (Japanese)	<i>IASB Update – Agenda Consultation, Conceptual Framework and so on</i> Presenter: Takatsugu Ochi
Session 2 10:30-11:45 (English)	<i>Panel discussion : IFRS measurements – Cross-cutting measurement issues</i> Chair: Tatsumi Yamada Panelists: Takatsugu Ochi, Michael Wells
11:45–13:00	Break
Session 3 13:00-13:45 (English)	<i>IFRS myths and root causes of some IFRS anomalies</i> Presenter : Michael Wells
Session 4 13:45-14:30 (Japanese)	<i>IFRS16 Lease – Understanding the development of new lease standard from the principle based approach</i> Presenter: Takatsugu Ochi
14:30-14:45	Break
Session 5 14:45-15:30 (English)	<i>IFRS16 Lease – The impact of new lease standard</i> Presenter: Michael Wells, Tatsumi Yamada
Session 6 15:30-17:00 (Japanese)	<i>Panel discussion : Practical issues on IFRS 15 Revenue from Contracts with Customers</i> Chair: Tatsumi Yamada Panelists: Takatsugu Ochi, Michael Wells, Kazuaki Fruuchi, Rika Suzuki

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25 August Day2 (Workshop Style)	
09:30–09:45	Welcome
Session 1 09:45–10:30	<i>Understanding IFRS standards and the judgements required</i> Presenter: Michael Wells (English)
Session 2 10:30-12:15	<i>OpenSafari case study – non-financial assets</i> Presenter: Takatsugu Ochi (Japanese) Instructors: Michael Wells, Takatsugu Ochi, Mitsuhiro Takemura, Tatsumi Yamada
12:15–13:30	Break
Session 3 13:30-15:00	<i>BigChange case study – accounting policies, estimates and errors</i> Presenter: Michael Wells (English) Instructors: Michael Wells, Takatsugu Ochi, Mitsuhiro Takemura, Tatsumi Yamada
15:00-15:15	Break
Session 4 15:15-16:45	<i>Extract of WhattaDrop case study – accounting for the impairment of non-financial assets (including goodwill)</i> Presenter: Takatsugu Ochi (Japanese) Instructors: Michael Wells, Takatsugu Ochi, Mitsuhiro Takemura, Tatsumi Yamada
16:45-17:00	Closing