2023 AASB RESEARCH FORUM



24 NOVEMBER

| | | 24 NOVEMBER |
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| QLD TIME (AEST: GMT+10) | VIC TIME (AEDT: GMT +11) | Connectivity of non-financial and financial information |
| 9:00 am | 10:00 am | REGISTRATION OPEN |
| 9:30 am (5 mins) | 10:30 am (5 mins) | Opening Remarks • Professor Kathleen Herbohn, UQ Business School |
| 9:35 am (35 mins) | 10:35 am (35 mins) | KEYNOTE SPEAKER Alison White, Partner, Assurance & Advisory at Deloitte Australia, AASB Board member |
| 10:10 am | 11:10 am | MORNING BREAK (20 MINS) |
| | | SESSION 1 – Forward-looking information |
| 10:30 am (30 mins) | 11:30 am (30 mins) | PRESENTATION 1: The use of forward-looking statements in management commentaries Research team: Professor Marvin Wee, The Australian National University; Dr Tejshree Kala, The Australian National University PRESENTATION 2: Australian listed companies' readiness for baseline and extended sustainability disclosures Research team: Professor Christine Jubb, Swinburne University of Technology; Dr Zihan Liu, University of Otago |
| 11:00 am (30 mins) | 12:00 am (30 mins) | PANEL DISCUSSION Facilitator: Associate Professor Muhammad Nadeem, UQ Business School Panelists: Nishtha Aggarwal, Climate Energy Finance; Tanya Feekings; Daniel Moran, ASX Limited; Amir Ghandar, CAANZ |
| 11:30 am (30 mins) | 12:30 am (30 mins) | AUDIENCE DISCUSSION AND Q&A |
| 12:00 pm | 1:00pm | LUNCH BREAK (60 mins) |
| | | SESSION 2 – Climate-related Risks in Financial Statements |
| 1:00 pm (30 mins) | 2:00 pm (30 mins) | PRESENTATION 3: Climate in accounting standards Research team: Dr Tanya Fielder, The University of Sydney PRESENTATION 4: Consequences of climate-related disclosures by Australian firms in the extractives sector Research team: Professor Millicent Chang, University of Wollongong; Dr Jing Yu, The University of Sydney |
| 1:30 pm (30 mins) | 2:30 pm (30 mins) | PANEL DISCUSSION Facilitator: Alison White, Deloitte Australia Panelists: Tim Buckley, Climate Energy Finance; Rachel Vagg, KMPG Australia; David Hardidge, Queensland Audit Office |
| 2:00 pm (30 mins) | 3:00 pm (30 mins) | AUDIENCE DISCUSSION AND Q&A |
| , | | Closing |
| 2:30 pm (5 mins) | 3:30 pm (5 mins) | Closing remarks |
| 2:35 pm | 3:35 pm | NETWORKING DRINKS |



