IAASB–IESBA Coordination
Discussion Group Session[1]

Objective of Discussion Group Session

To exchange views and ideas on selected discussion topics of relevance to coordination between the IAASB and IESBA.

A. Format of the Session

1. The format of the session is as follows:

Activity	Responsibility	Allocated Time
Introduction of session objective and discussion topics	Schilder/Thomadakis	5 mins
Participants directed to assigned discussion groups • IAASB and IESBA members allocated to four Discussion Groups[2] • Official observers assigned to Discussion Groups[2]	Montgomery	
Coffee Break • *Participants make way to assigned Discussion Groups*		*10 mins*
Discussion session[3] • Each Discussion Group supported by 1-2 staff members	Schilder/Thomadakis/ Zietsman/Soulier	60 mins
Discussion Group wrap-up • Distillation of key takeaways for report-back in plenary		10 mins
Discussion Group participants return to plenary session		*10 mins*
Report back from Discussion Groups	Zietsman/Soulier/ Montgomery/Siong	20 mins
Closing remarks	Schilder/Thomadakis	10 mins

[1] Due to space limitations, no TAs and public observers will be able to observe the discussion groups.

[2] Participants will be advised of the discussion groups and meeting rooms to which they have been assigned on the day.

[3] There will be audio recording of the discussion within each group for internal staff review purposes only.

B. **Discussion Topics**

2. Discussion Groups are asked to exchange views or ideas on the following topics:

All four Discussion Groups

- **Open reflections on matters raised in Kevin Dancey's address**

Discussion Groups 1 and 2 only

- **What approaches could the two Boards adopt in common to address the tension between catering for PIEs/large entities and addressing the needs of SMEs/SMPs in their standards?**

Discussion Group 3

- **How best to respond to stakeholder calls for implementation support, taking into account the Boards' strategic objectives and resource constraints?**

Discussion Group 4

- **How best to coordinate approaches or mechanisms to enhance the extent and quality of input from stakeholder groups from which it has historically been hard to obtain feedback on consultations, in particular, the SMP/SME, investor, governance and preparer communities?**