

Draft Action Plan of the Thematic Group on Financial Reporting Consolidation for
October 2013 - December 2014

Event Topic / Name		Goals / Expected Outcomes	Format (video conference, study visit, thematic meeting, survey, working paper, etc.)	Participating / Leading Countries (initiating countries)	Approximate Dates and Place, Duration	Comments
Thematic Area	Topic of Event					
Identificati on of consolidati on scope	Statistical and accounting approach	Guidelines on practical implementation of Financial Reporting Consolidation- Part 1	Video conference (preliminary survey)	All/Bulgaria (possibly others)	Early December 2013	
			Thematic meeting within the workshop in Georgia	All/all	Early February 2014	
			Approval of the final version of the corresponding section of the Manual	All	By End March 2014	
	Approaches to legal		Video conference (preliminary survey)	All/Bulgaria (possibly others)	Early December 2013	

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Thematic Area	Topic of Event					
	regulation of the consolidation scope		Thematic meeting within the workshop in Georgia	All/all	Early February 2014	
		Approval of the final version of the corresponding section of the Manual	All	By End March 2014		
Consolidation procedures hierarchy and report publication	Definition of consolidation hierarchy	Guidelines on practical implementation of Financial Reporting Consolidation- Part 2	Thematic Meeting within the workshop in Georgia (preliminary survey)	All/all	Early February 2014	
			Approval of the final version of the corresponding section of the Manual	All	By End April 2014	

Event Topic / Name		Goals / Expected Outcomes	Format (video conference, study visit, thematic meeting, survey, working paper, etc.)	Participating / Leading Countries (initiating countries)	Approximate Dates and Place, Duration	Comments
Thematic Area	Topic of Event					
	Publication and audit of financial reports		Thematic meeting within the workshop in Georgia (preliminary survey)	All/all	Early February 2014	
		Approval of the final version of the corresponding section of the Manual	All	By End April 2014		
Methodological standardization	Types of consolidation flows and stocks	Guidelines on practical implementation of Financial Reporting Consolidation- Part 3	Thematic meeting within PEMPAL Plenary Session in Moscow (preliminary survey)	All/Russia	End May 2014	

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Thematic Area	Topic of Event					
			Approval of the final version of the corresponding section of the Manual	All	By End June 2014	
General requirements to the Chart of Accounts and the format of reporting for consolidation	Identification of accounting objects subject to consolidation	"Guidelines on practical implementation of Financial Reporting Consolidation- Part 4	Thematic meeting within PEMPAL Plenary Session in Moscow (preliminary survey)	All/Russia	End May 2014	
			Approval of the final version of the corresponding section of the Manual	All	By End July 2014	

Event Topic / Name		Goals / Expected Outcomes	Format (video conference, study visit, thematic meeting, survey, working paper, etc.)	Participating / Leading Countries (initiating countries)	Approximate Dates and Place, Duration	Comments
Thematic Area	Topic of Event					
procedures	Disclosure of information about consolidation flows and stocks in financial reporting		Thematic meeting within PEMPAL Plenary Session in Moscow (preliminary survey)	All/Russia	End May 2014	
			Approval of the final version of the corresponding section of the Manual	All	By End August 2014	
Information systems	Advantages and disadvantages of centralized and	Guidelines on practical implementation of Financial Reporting Consolidation- Part 1	Video conference	All/Azerbaijan	Mid September 2014	

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Thematic Area	Topic of Event					
	decentralized information systems					
	General requirements to information systems to ensure consolidation		Approval of the final version of the corresponding section of the Manual	All	By 15 October 2014	
		"Financial Reporting Consolidation. Practical Implementation	Thematic meeting in <i>(PLACE TO BE DECIDED LATER)</i> for final approval of the	All	October 2014	

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		Issues" Manual	entire document			