



Agenda (last updated 12 March)

18 March update:

- Liabilities – IFRS to replace IAS 37 has been added to the agenda for Friday 19 March
- The start time of the Consolidation session on Tuesday 23 March has been brought forward to 08.30am (was 09.00am).

Monday 15 March 2010

IASB/FASB meeting

Time	#	Description
16.30 – 18.00	6	Insurance Contracts The boards will, as a follow-up to previous meetings, discuss the topics of risk adjustments, residual margins, participating features and the application of a simplified measurement approach. The boards will also address level of aggregation and disclosures.

**Tuesday 16 March 2010****IASB meeting**

Time	#	Description
09.15 – 11.45	11	Joint Arrangements Board meeting to discuss the disclosures to be included in the disclosure standard for involvement with other entities and to address the transitional provisions section of the final standard on Joint Arrangements.

IASB/FASB meeting

11.45 – 12.15		Lunch
12.15 – 13.00	7	Revenue Recognition At this meeting, the Boards will consider: <ul style="list-style-type: none">• when an entity should recognize an asset for costs incurred to fulfill a contract with a customer,• disclosure requirements in the proposed revenue recognition model, and• how an entity should account for a contract with a customer that includes performance obligations in the scope of other standards.
13.00 – 15.15	Some of 6 and 7	Cross-cutting issues: Insurance Contracts, Revenue Recognition, Leases
15.15 – 15.30		Break
15.30 – 17.00	8	Consolidation <ul style="list-style-type: none">• Consistency within the control models (including questions for the boards on voting rights and options)• Agent/principal (including kick-out rights and related parties)• Structured entity definition• Disclosures

**Wednesday 17 March 2010****IASB meeting**

09.00hrs – 11.00hrs

Meeting of IASB with EFRAG

- Public meeting

Time	#	Description
11.00 – 11.45		Break
11.45 – 12.15	3	Fair Value Measurement <ul style="list-style-type: none">• Scope of the fair value measurement standard
12.15 – 12.30	Oral update	SAC Update
12.30 – 13.00		Lunch

IASB/FASB meeting

13.00 – 14.30	6	Insurance Contracts (continued from Monday 15th)
14.30 – 14.45		Break
14.45 – 17.15	9	Leases <p>At this meeting, the boards will discuss:</p> <ul style="list-style-type: none">• Accounting for arrangements that contain both lease and non-lease (service) elements• Presentation for lessees and lessors• Disclosure requirements for lessees• Accounting for sale and leaseback transactions• Accounting for residual value guarantees for lessors• Measurement of lease assets and liabilities at initial recognition• Transitional provisions for the proposed new lease accounting requirements for lessors.

**Thursday 18 March 2010**

Time	#	Description
09.00 – 11.00	12	Annual Improvements
	15	The Board will consider recommendations from the IFRIC for finalising proposed amendments included in the August 2009 exposure draft.
11.00 – 11.15		Break
11.15 12.45	4	Income Taxes <ul style="list-style-type: none">• Proposals on revisions of objective and scope of the project• Proposals on limited amendment to IAS 12 to address practice issues
12.45 – 13.30		Lunch
13.30 – 15.30	5	Derecognition <p>The Board will be finalising discussions on the proposed derecognition approach and will be addressing the accounting for repo and pass-through arrangements and disclosures.</p>
15.30 – 15.45		Break
15.45 – 16.45	13	Financial Instruments: Updates <ul style="list-style-type: none">• Update on hedge accounting outreach• Update on impairment (Expert Advisory Panel and outreach)



Friday 19 March 2010

Time	#	Description
09.00 – 09.45	IFRIC Update	IFRIC Update The Director of Implementation Activities will give an update on the March 2010 IFRIC meeting
09.45 – 10.00		Break
10.00 – 12.30	14	Financial Instruments: Classification and Measurement Continued discussion of the model for classification and measurement of financial liabilities
12.30 - 12.45	18	Liabilities – IFRS to replace IAS 37 The Board will consider whether to extend the comment deadline for the exposure draft <i>Measurement of Liabilities in IAS 37</i> .
12.45 – 13.15		Sweep issues (if needed)



Monday 22 March 2010

Time	#	Description
13.15 – 14.15	17	Fair Value Measurement <ul style="list-style-type: none">• Disclosures about fair value measurements
14.15 – 15.45	Some of 6, 7 and 9	Cross-cutting issues: Insurance Contracts, Revenue Recognition, Leases
15.45 – 16.00		Break
16.00 – 18.00	6	Insurance Contracts (continued from Wednesday 17th)



Tuesday 23 March 2010

Time	#	Description
08.30 – 10.30	8	Consolidation (continued from Tuesday 16th)
10.30 – 10.45		Break
10.45 – 12.15	8	Consolidation (continued)
12.15 – 13.00		Lunch
13.00 – 15.30	9	Leases (continued from Wednesday 17th)
15.30- 15.45		Break
15.45 – 17.45	6	Insurance Contracts (continued from Monday 22nd)



Wednesday 24 March 2010

Time	#	Description
09.00 – 10.00	6	Insurance Contracts (continued from Tuesday 23rd)
10.00 – 10.15		Break
10.15 – 11.30	16	Derecognition – education session <ul style="list-style-type: none">• Education session on the IASB's work on derecognition of financial assets and liabilities