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International
 Accounting Standards
 Board

IAS 37 Round-table Discussions: Agenda

Norwalk, US – 30 November 2006

London, UK – 8 December 2006

Melbourne, Australia - 20 December 2006

Agenda Item	Discussion question	Paragraph reference	Estimated timing (minutes) <small>[London in brackets]</small>
Opening remarks from the Chair	-	-	5
Existence of a present obligation			
• Uncertainty about the existence of a present obligation	1	8 – 15	40 [35]
• Lawsuits	2	16 – 21	
Uncertainty about an outflow of economic benefits			
• The phrase ‘expected to’ in the definition of a liability	3	22 – 26	40 [35]
• The probability recognition criterion	4	27 – 29	
Related amendments			
• Eliminating the term ‘contingent liability’	-	31 – 38	25 [15]
• Stand ready obligations	-	39 - 42	
Measurement			
• Scope of proposed amendments	-	44 – 47	40 [35]
• The measurement principle	5	48 – 56	
• Useful information	6	57 – 61	
• Guidance on how to apply the proposed measurement principle	7	62 - 65	
Other amendments proposed in the ED			
• Proposed amendments redeliberated by the Board	-	66 – 74	25 [20]
• Proposed amendments not yet redeliberated by the Board	-	75 - 76	
Next steps & closing remarks from the Chair	-	-	5