

JOINT MEETING OF THE INTERNATIONAL ACCOUNTING STANDARDS BOARD AND FINANCIAL ACCOUNTING STANDARDS BOARD

The Joint meeting agenda and timetable for individual agenda items is posted in advance of the meeting on the IASB Website but is subject to change. Observers are encouraged to check the Website shortly before the meeting for last minute changes. The timing of sessions may change on the day of the meeting (without notice) if previous sessions take less or more time than anticipated. The IASB cannot accept any responsibility for losses or inconvenience caused by changes to timing or difficulties in accommodating members of the public.

Monday 23 April 2007

Tuesday 24 April 2007

Venue: Painters' Hall
9 Little Trinity Lane
London EC4V 2AD
United Kingdom

Agenda (in alphabetical order):

- Business combinations II
- Conceptual framework
- Intangible assets
- Leases
- Liability and equity

RUNNING ORDER

(POSTED 5 April 2007; Minor amendment made 13 April - finish time on Monday 23 April changed – no changes to running order)

Monday 23 April 2007

| Time | Agenda Item |
|---------------|---|
| 10.45 – 12.15 | Intangible assets (Agenda paper 12) The Boards will consider a second draft of the Agenda Proposal that was first considered at the IASB's January 2007 meeting. The draft assesses the project against the IASB's agenda criteria and includes a proposed project plan. |
| 12.15 – 13.15 | Lunch |
| 13.15 – 14.45 | Liability and equity (Agenda paper 13) A presentation of a discussion paper prepared by staff of the Accounting Standards Committee of Germany on behalf of the German Accounting Standards Board and the European Financial Reporting Advisory Group. The paper provides an alternative view on distinguishing between liabilities and equity. |
| 14.45 – 15.00 | Tea/coffee break |
| 15.00 – 16.15 | Conceptual framework – Measurement bases (Agenda paper 14) Discuss revisions to the measurement bases paper prepared in October 2006 and that was discussed with roundtable participants, focusing on identifying the appropriate measurement basis candidates. |
| 16.15 – 17.45 | Conceptual framework – Project plan (Agenda paper 15) Project status, plans, priorities and resources |

Tuesday 24 April 2007

| Time | Agenda Item |
|---------------|---|
| 09.00 – 10.30 | Business combinations (Agenda paper 2) The Boards will discuss several convergence issues related to the proposed business combinations standard. The Boards also will consider an analysis of the benefits and costs of the proposed business combinations and non-controlling interest standards. |
| 10.30 – 10.45 | Tea/coffee break |
| 10.45 – 11.45 | Leases (Agenda paper 16) The Board will consider the scope of the leasing discussion paper. This will be a high level discussion of a number of different possible approaches to scope. |

Agenda paper numbers 2A-2H and 3-11 are used at the IASB meeting (17-19 April) only

Agenda papers 2I and 2J will be discussed at the Joint IASB/FASB meeting but are also provided to the IASB as non-decision making papers for the IASB meeting on Thursday 19 April for a pre-Joint meeting discussion