

Financial Statement Presentation Meeting
Joint International Group and Financial Institutions Advisory Group
September 14, 2007

Location: FASB Offices, Norwalk CT, USA

Time	Agenda Item	Lead	Paper #
9:00 – 9:15	Welcome, Introductions	John Smith	
9:15 – 9:45	Overview of Preliminary Model <ul style="list-style-type: none"> ▪ <i>Working principles</i> ▪ <i>Management approach to classification</i> ▪ <i>Segregating business and financing activities</i> 	Kim Petrone	1
9:45 – 10:30	Statement of Comprehensive Income <ul style="list-style-type: none"> ▪ <i>Disaggregation by function and nature</i> ▪ <i>Income taxes</i> 	Denise Gomez	2
10:30 – 10:45	Coffee Break		
10:45 – 11:30	Statement of Comprehensive Income (cont) <ul style="list-style-type: none"> ▪ <i>Alternatives for presenting OCI items</i> ▪ <i>Subtotals and totals</i> 	Denise Gomez	2
11:30 – 12:15	Additional Segment Disclosures <ul style="list-style-type: none"> ▪ <i>Disclosure of operating and financing segment information</i> 	Regenia Cafini	3
12:15 – 1:15	Lunch		
1:15-2:30	Reconciliation of Statement of Cash Flows to Statement of Comprehensive Income and the Statement of Cash Flows <ul style="list-style-type: none"> ▪ <i>Reconciling items (FASB and IASB views)</i> ▪ <i>Direct and indirect methods</i> ▪ <i>Implications for use of indirect method on the Statement of Cash Flows</i> 	Nobu Kawanishi	4
2:30 – 2:45	Coffee break		
2:45 – 3:45	Recasting Exercise <ul style="list-style-type: none"> ▪ <i>Staff report on findings and results</i> ▪ <i>Participant comments</i> 	Regenia Cafini	5
3:45 – 4:15	Open Discussion <ul style="list-style-type: none"> ▪ <i>Questions on other aspects of the model and illustrative financial statements (e.g., statement of financial position)</i> 	Kim Petrone	6
4:15 – 4:55	Communication Strategy and Next Steps	Kim Petrone	7
4:55 – 5:00	Wrap up	John Smith	