

# **SCHEDULED MEETING OF THE INTERNATIONAL ACCOUNTING STANDARDS BOARD**

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**Tuesday 19 February 2008**

**Wednesday 20 February 2008**

**Thursday 21 February 2008**

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**Agenda (in alphabetical order):**

- Annual improvements process
- Conceptual framework
- Insurance contracts
- Liabilities: amendments to IAS37
- Post-employment benefits

**RUNNING ORDER**  
**(Posted 07 February 2008)**

**Tuesday 19 February 2008**

<b>Time</b>	<b>Agenda Item</b>
13.30 - 15.30	<b>Insurance contracts (Agenda paper 2)</b> The staff will present a high-level overview of responses to the discussion paper <i>Preliminary Views on Insurance Contracts</i> .
15.30 – 15.45	Tea/coffee break
15.45 – 17.45	<b>Conceptual Framework: Objectives &amp; Qualitative Characteristics and Reporting Entity (Agenda paper 3)</b> The IASB will discuss certain sweep issues arising in drafting the forthcoming Exposure Draft on the Objectives of Financial Reporting and Qualitative Characteristics of Decision-Useful Information and Discussion Paper/Preliminary Views on the concept of the Reporting Entity. They will also consider whether and, if so, how they might invite comments on potential consequences and other implications of decisions reached on those phases of the conceptual framework project for matters that are being or are yet to be considered in other phases of the project.

**Wednesday 20 February 2008**

<b>Time</b>	<b>Agenda Item</b>
09.00 - 10.30	<p><b>Annual improvements process: analysis of ED comments (Agenda paper 4)</b></p> <p>At this meeting the staff will present an analysis of comments on the Exposure Draft of Proposed Improvements to International Financial Reporting Standards. The following issues will be discussed:</p> <ul style="list-style-type: none"><li>• Session overview</li><li>• Summary of preliminary comment analysis, deliberation objective and provisional project plan</li><li>• Respondents to the invitation to comment</li><li>• Comment analysis for 16 minor issues</li><li>• Comment analysis for IFRS 5, Question 2</li><li>• Comment analysis for IAS 16, Question 10</li><li>• Comment analysis for IAS 19, Question 14</li><li>• Comment analysis for IAS 19, Question 16</li><li>• Comment analysis for IAS 28/31, Questions 22 &amp; 25</li><li>• Comment analysis for IAS 28, Question 23</li><li>• Comment analysis for IAS 38, Question 28</li><li>• Comment analysis for IAS 40, Question 35</li></ul>
10.30 – 10.45	Tea/coffee break
10.45 – 12.15	<b>Annual improvements process: analysis of ED comments (Agenda paper 4) (Continued)</b>

**Thursday 21 February 2008**

<b>Time</b>	<b>Agenda Item</b>
14.15 – 15.00	<b>Post-employment benefits (Agenda paper 5)</b> Whether credit risk should be included in the measurement of contribution-based promises.
15.00 – 15.15	Tea/coffee break
15.15 – 16.45	<b>Liabilities – Amendments to IAS37 (Agenda paper 6)</b> The Board will consider: A additional guidance to clarify the proposed measurement requirement; and B comments on the Board’s proposal to remove the ‘probability recognition criterion’ from IAS 37.