

IASB/FASB Meeting July 2009 **FASB - Education Session** July 14, 2009

IASB agenda reference FASB memo reference

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Project

Financial Statement Presentation

Topic

Topics for Discussion at Joint Meeting

Objective of July Joint Meeting

- 1. The objectives of the July 2009 joint meeting on financial statement presentation (FSP) are to:
 - Consider whether other comprehensive income and recycling should be addressed by the boards at this time, either by extending the scope of the FSP project or by running an accelerated parallel project (Paper 17/63A).
 - Discuss the plan for deliberations (Paper 17/63B), taking into consideration:
 - (i) responses to the October 2008 Discussion Paper, Preliminary Views on Financial Statement Presentation (Paper 17/63C)
 - (ii) input from preparers who participated in the field test (Paper 17/63D).
 - Deliberate the presentation objectives proposed in the FSP Discussion (c) Paper (Paper 17/63E).

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