

Financial Statement Presentation Meeting
Joint International Group and Financial Institution Advisory Group
July 27, 2009

Location: Crowne Plaza – The City Hotel, London

Time	Agenda Item	Paper #
9:30 – 9:35	Welcome, introductions	
9:35 – 10:00	Overview of Comment Letters <ul style="list-style-type: none"> ▪ <i>Overall comments</i> ▪ <i>Cohesiveness and disaggregation objectives</i> 	1
10:00 – 10:30	Field test results <ul style="list-style-type: none"> ▪ <i>Summary of preparer responses</i> ▪ <i>Overview of recast financial statements</i> 	2
10:30 – 11:30	Classification and Definitions <ul style="list-style-type: none"> ▪ <i>Management approach to classification</i> ▪ <i>Operating, investing and financing definitions</i> 	3
11:30 – 11:45	Coffee Break	
11:45 – 12:45	Disaggregation of Income and Expense Items <ul style="list-style-type: none"> ▪ <i>Disaggregation by function, nature, or both</i> ▪ <i>Disaggregation on the face or in the notes</i> 	4
12:45 – 1:30	Lunch	
1:30 – 2:45	Statement of Cash Flows <ul style="list-style-type: none"> ▪ <i>Direct method</i> ▪ <i>Presentation alternatives</i> 	5
2:45 – 3:30	Reconciliation Schedule <ul style="list-style-type: none"> ▪ <i>Presentation alternatives</i> 	6
3:30 – 3:45	Coffee break	
3:45 – 4:00	Statement of comprehensive income	7
4:00 - 4:30	Financial services entity issues	8
4:30 – 4:45	Plan for deliberations	9
4:45	Wrap up	