

## 6 October 2009 IASB Board Meeting

The Board meeting will be held over two sessions:

- Session one: 11.00hrs – 13.00hrs
- Session two: 17.00hrs – 19.30hrs

The following papers will be discussed in this meeting:

Paper Number	
1	Financial instruments – Replacement of IAS 39: Classification and measurement: cover note
2	Replacement of IAS 39 Financial Instruments: Recognition and Measurement: Reflecting changes in own credit risk for financial liabilities not measured at amortised cost
3	Financial Instruments: Recognition and Measurement: Redeliberation of ED/2009/7 Financial Instruments: Classification and Measurement – Accounting for embedded derivatives
4	Financial instruments – Replacement of IAS 39: Classification and measurement: Interaction between the two classification conditions
5	Financial instruments – Replacement of IAS 39: Classification and measurement: The “other” measurement attribute
6	Financial instruments – Replacement of IAS 39: Classification and measurement: Fair value option (FVO)
7	Financial Instruments: Recognition and Measurement: Unquoted equity instruments: elimination of cost exception
8	Financial Instruments – Recognition and Measurement: Impairment: guidance for variable interest rates
9	Financial Instruments – Recognition and Measurement: Impairment - Presentation and Disclosures
10	Financial Instruments – Recognition and Measurement: Impairment – interaction with other IFRSs (IAS 28 and IFRS 4)
11	Financial Instruments: Phase 3 – Hedge Accounting: Applying cash flow hedge accounting mechanics to a fair value hedges