



Agenda (last updated 16 October)

16 October update: Please note there have been timing changes for Monday 19 October

Monday 19 October 2009

12.00hrs – 13.45hrs

IASB / EFRAG meeting

- Public meeting – Board room

Time	#	Description
16.15 - 18.15	12	Financial Instruments The Board will continue discussion on the project to replace IAS 39 <i>Financial Instruments</i>

**Tuesday 20 October 2009**

Time	#	Description
10:15 – 11:15	2	Fair Value Measurement The Board will discuss the comment letters received on the Fair Value Measurement exposure draft and a preliminary plan for developing an IFRS on fair value measurement guidance.
11:15 – 11:30		Break
11:30 – 13:30	3	Consolidation The Board will continue its deliberations of the control model proposed in ED10, taking into account comments received from respondents to the exposure draft and participants at the round table meetings held in June 2009.
13:30 – 14:15		Lunch
14:15 – 16:15	5	Financial Statement Presentation The Board will discuss the proposals in the discussion paper related to the statement of comprehensive income, including: <ul style="list-style-type: none">• Allocating and presenting income taxes• Identifying the category to which other comprehensive income items relate• Disaggregating income and expense items by function and nature.
16.15 – 16.30		Break
16.30 – 18.00	4	Insurance Contracts The Board will discuss whether an insurer should account for the components of an insurance contract as if they were separate contracts in some or all cases (unbundling). The Board will also start discussion presentation, particularly presentation of the performance statement and participating contracts.

**Wednesday 21 October 2009**

Time	#	Description
10.15 – 11.45	6	Credit Risk in Liability Measurement Comment letter analysis
11.45 – 12.15	7	Liabilities – Amendments to IAS 37 The Board will consider whether to re-expose the proposed amendments.
12.15 – 13.00		Lunch
13.00 – 15.00	12	Financial Instruments The Board will continue discussion on the project to replace IAS 39 <i>Financial Instruments</i>
15.00 – 15.15		Break
15.15 – 16.45	12	Financial Instruments (continued)



Thursday 22 October 2009

Time	#	Description
09.00 – 10.30	8	Post-employment Benefits: Discount rate The Board will consider a comment letter analysis and recommendations on finalising amendments arising from Exposure Draft <i>Discount Rate for Employee Benefits</i> .
10.30 – 10.45		Break
10.45 – 11.15	8	Post-employment Benefits: IFRIC 14 The Board will consider a comment letter analysis and recommendations on finalising amendments arising from Exposure Draft <i>Amendments to IFRIC 14 - Prepayments of a Minimum Funding Requirement</i> .
12.00 – 13.00	10	OCI The Board will consider a proposal to remove some of the options that IAS 1 <i>Presentation of Financial Statements</i> currently allows in relation to the presentation of components of <i>other comprehensive income</i> .
13.00 – 13.45		Lunch
13.45 – 15.45	12	Financial Instruments The Board will continue discussion on the project to replace IAS 39 <i>Financial Instruments</i>
15.45 – 16.00		Break
16.00 – 18.00	12	Financial Instruments (continued)

**Friday 23 October 2009**

Time	#	Description
08.45 – 10.15	3	Consolidation (continued from Tuesday 20 October) The Board will continue its deliberations of the control model proposed in ED10, taking into account comments received from respondents to the exposure draft and participants at the round table meetings held in June 2009.
10.15 – 10.30		Break
10.30 – 12.00	11	Derecognition At the IASB meeting in September the Board discussed the feedback received from respondents to the Derecognition exposure draft as well as from the extensive outreach program undertaken by the staff. At this meeting the Board will be discussing possible ways forward.
12.00 – 12.45		Lunch
12.45 – 14.45	12	Financial Instruments The Board will continue discussion on the project to replace IAS 39 <i>Financial Instruments</i>
14.45 – 15.00		Break
15.00 – 16.00	12	Financial Instruments (continued)

Agenda paper 9 is not used