

Agenda (last updated 23 August)

Time	#	Description
11.00 – 12.20	1-1D	Amortised cost and impairment
12.20 – 12.50		Lunch
12.50 – 14.50	4, 4A	Hedge Accounting Main Features of the Hedge Effectiveness Test
	5	Identifying (as a hedged item) part of a group of existing items as a portion (or 'layer')
	2	Hedge accounting for investments in equity instruments at fair value through OCI
14.50 – 15.20	3, 3-app	Amendments to IAS 12