

**Financial Statement Presentation Working Group Meeting  
Joint International Group & Financial Institution Advisory Group  
December 6, 2010**

Location: FASB/IASB office

<b>Time EDT</b>	<b>Time GMT</b>	<b>Agenda Item</b>	<b>Paper #</b>
8:00 – 8:05	1:00 – 1:05	<b>Welcome, introductions</b>	
8:05 – 8:45	1:05 – 1:45	<b>Outreach activities</b> <ul style="list-style-type: none"> <li>▪ <i>Preliminary overview of field test input, results</i></li> <li>▪ <i>Preliminary overview of input received at field visits and other outreach meetings (including overall cost and benefit information)</i></li> <li>▪ <i>Preliminary overview of financial services entity field test responses</i></li> </ul>	1
8:45 – 9:45	1:45 – 2:45	<b>Cohesiveness principle, sections and categories, and statement of financial position</b> <ul style="list-style-type: none"> <li>▪ <i>What we heard during outreach activities</i></li> <li>▪ <i>Discuss possible alternatives</i></li> </ul>	2
9:45 – 10:00	2:45 – 3:00	Coffee Break; Tea Break	
10:00 – 11:00	3:00 – 4:00	<b>Statement of cash flows</b> <ul style="list-style-type: none"> <li>▪ <i>What we heard during outreach activities about costs, benefits, and operationality</i></li> <li>▪ <i>Discuss what we are trying to achieve and possible alternatives</i></li> </ul>	3
11:00 – 12:00	4:00 – 5:00	<b>Disaggregation of income and expense items</b> <ul style="list-style-type: none"> <li>▪ <i>What we heard during outreach activities about costs, benefits, and operationality</i></li> <li>▪ <i>Discuss possible alternatives (function, nature, face v notes, segments)</i></li> </ul>	4
12:00 – 12:30	5:00 – 5:30	Brown bag lunch; Tea break (30 minutes)	
12:30 – 1:15	5:30 – 6:15	<b>Analyses of changes and remeasurements</b> <ul style="list-style-type: none"> <li>▪ <i>What we heard during outreach activities about costs, benefits, and operationality</i></li> <li>▪ <i>Discuss possible modifications</i></li> </ul>	5
1:15 – 1:35	6:15 – 6:35	<b>Next steps</b> <ul style="list-style-type: none"> <li>▪ <i>Finalizing outreach activities</i></li> <li>▪ <i>Possible directions for the project</i></li> </ul>	6
1:35 – 2:00	6:35 – 7:00	<b>Financial services entity issues</b> <ul style="list-style-type: none"> <li>▪ <i>Views of FIAG members on whether the FSP model should apply to banks, insurance entities, etc.</i></li> </ul>	7
2:00	7:00	<b>Meeting adjourned</b>	