

Agenda (last updated 15 December)

15 December update: The agenda and running order for Thursday 16 December has changed

Monday 13 December 2010

IASB meeting

Time	#	Description
15.00 – 15.45	10	IFRS 1 – Severe Hyperinflation <ul style="list-style-type: none">• Comment letter analysis• Proposal to finalise the ED
15.45 – 18.15	11	Post-employment Benefits The Board will discuss: <ul style="list-style-type: none">• the accounting for settlements and curtailments.• multi-employer plan disclosures.• other issues addressed in the exposure draft Defined Benefit Plans.

Tuesday 14 December 2010

IASB/FASB meeting

Time	#	Description
12.30 – 13.15	2	Fair Value Measurement The boards will discuss measuring the fair value of a liability issued with an inseparable third-party credit enhancement and disclosures about fair values with modifications (such as fair value less costs to sell)
13.15 – 14.00		Lunch
14.00 – 15.30	3	Revenue Recognition The boards will consider an initial analysis of the main comments received in response to their Exposure Draft <i>Revenue from Contracts with Customers</i>
15.30 – 15.50		Break
15.50 – 16.50	4	Asset and Liability Offsetting

Wednesday 15 December 2010
IASB meeting

Time	#	Description
08.00 – 08.45	13	Consolidation The Board will discuss the effective date for the IFRSs relating to consolidation, joint arrangements and disclosures of involvement with other entities. It will also discuss the feedback received at the FASB roundtable meetings held on 22 November 2010 on the IASB Staff Draft on consolidation
08.45 – 09.00		Break

IASB/FASB joint meeting

Time	#	Description
09.00 – 10.30	7	Insurance Contracts – education session and outreach summary The boards will consider background material in preparation of their deliberations on the issues raised in response to the IASB's ED <i>Insurance contracts</i> and the FASB's DP <i>Preliminary Views on Insurance Contracts</i> , including: <ul style="list-style-type: none"> • a refresher on the reasons for the boards developing a standard on insurance contracts and the proposed measurement model/ • a summary of feedback received during outreach activities during the exposure period in order to provide the boards with an overview of the main issues raised by respondents. <p>The boards are not expected to make any decisions at this meeting.</p>
10.30 – 10.45		Break
10.45 – 11.45	7	Insurance Contracts (continued)
11.45 – 12.45	12	Financial Instruments: Hedge Accounting – education session
12.45 – 13.00		Lunch



Thursday 16 December 2010

Time	#	Description
10.00 – 11.00	5	Financial Instruments: Impairment
11.00 – 11.30	4	Asset and Liability Offsetting (continued from Tuesday)

Followed by Insurance Contracts round table meetings (observers should register separately for the round tables)

Friday 17 December 2010

IASB meeting

Time	#	Description
08.00 – 08.30	9	Fair Value Measurement The boards will discuss measuring the fair value of a liability issued with an inseparable third-party credit enhancement and disclosures about fair values with modifications (such as fair value less costs to sell)
08.30 – 09.30	8	Financial Instruments: Impairment
09.30 – 09.45	/	IFRS Advisory Council update
09.45 – 10.15		Sweep issues (if required)

Followed by Insurance Contracts round table meetings (observers should register separately for the round tables)