

Financial Statement Presentation Meeting
Joint International Group and Financial Institution Advisory Group
February 12, 2010

Location: FASB Offices, Norwalk CT

Norwalk	London	Agenda Item	Paper
7:30–8:00		Coffee and bagels, muffins (Norwalk)	
8:00 AM	1:00 PM	Welcome and Introductions	
8.05–8:30	1:05–1:30	Cohesiveness principle and definitions <ul style="list-style-type: none"> ▪ <i>Operating and investing</i> ▪ <i>Financing</i> 	1
8:30–9:30	1:30–2:30	Disaggregation principle <ul style="list-style-type: none"> ▪ <i>Presentation of by-nature information</i> ▪ <i>Segment note</i> ▪ <i>Statement of financial position</i> 	2
9:30–10:15	2:30–3:15	Statement of cash flows <ul style="list-style-type: none"> ▪ <i>Direct method—presentation and preparation</i> ▪ <i>Financial services entities</i> 	3
10:15–10:30	3:15–3:30	Coffee break	
10:30–11:15	3:30–4:15	Analysis of changes in assets and liabilities <ul style="list-style-type: none"> ▪ <i>Factors and components</i> ▪ <i>Similar existing requirements</i> 	4
11:15–12:15	4:15–5:15	Remeasurement definition and display <ul style="list-style-type: none"> ▪ <i>Include estimates?</i> ▪ <i>On SCI or in notes?</i> 	5
12:15–12:45	5:15–5:45	Lunch (Norwalk) sandwiches in board room Snack/dinner (London)	
12:45–1:30	5:45–6:30	Transitional provisions <ul style="list-style-type: none"> ▪ <i>Number of comparative periods</i> ▪ <i>Comprehensive or piecemeal</i> 	6
1:30–2:15	6:30–7:15	Package of decisions and illustrations <ul style="list-style-type: none"> ▪ <i>Comment period</i> ▪ <i>Illustrations</i> 	7
2:15–3:00	7:15–8:00	Post Exposure Draft <ul style="list-style-type: none"> ▪ <i>Field test, costs and benefits</i> ▪ <i>Communication and outreach</i> 	8
3:00 PM	8:00 PM	Wrap up	