



Agenda (last updated 26 January)

Tuesday 2 February 2010 (All times are GMT)

Time	#	Description
12.00 – 12.30	1	Comprehensive Income The boards will discuss confirmation of decisions reached and plan to issue proposed accounting standards.
12.30 – 13.30	2	Leases At this meeting, the boards will discuss the definition of a lease including how to differentiate lease contracts from service contracts.
13.30 – 13.40		Break
13.40 – 14.10	3	Financial Instruments with Characteristics of Equity The Boards will discuss revised definitions of a financial asset, financial liability, and equity in IAS 32, <i>Financial Instruments: Presentation</i> .
14.10 – 15.30	4	Financial Instruments: Hedge Accounting The Board will continue discussions on hedge accounting. The Board will discuss the objective of hedge accounting and consider issues relating to eligible hedged items.