



Topic

**Break-out Sessions (The IASB work plan post June 2011)**

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**Breakout groups****Group 1 (Users 11)**

Neri Bukspan            Chair  
Liz Murrall            Rapporteur  
Charles Macek  
Dane Mott  
Norbert Barth  
Donald J. Boteler  
Sei-Ichi Kaneko  
Julie Erhardt  
Ulf Linder  
Kenneth Sullivan  
Gail Hanson

Francis Ruygt  
Gerben Everts  
Shozo Yoneya  
Karyn Brooks

**Group 3 (12)**

Richard Keys            Chair  
Surya Subramanian    Rapporteur  
Joel Osnoss  
Holly Ashbaugh Skaife  
Henning Goebel  
Jim Sylph  
Christoph Ernst  
Alexsandro Broedel Lopes  
Mark Vaessen  
Benoît Atangana Onana  
Mauro Grande  
Chanhong Kim

**Group 2 (Preparers 13)**

Jamie Miller            Chair  
Will Widdowson        Rapporteur  
Patrice Marteau  
Geraldo Toffanello  
Jacques Le Douit  
Christoph Hütten  
Judith Downes  
Jerry de St. Paer  
P M Kam

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This paper has been prepared for discussion at a public meeting of the Standards Advisory Council of the IASB.

The views expressed in this paper are those of the authors.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB *Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.



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**Group 4 (12)**

Stig Enevoldsen      Chair  
April Mackenzie      Rapporteur  
Paul Cherry  
Narendra Sarda  
Sylvie Matherat  
Andrew Buchanan  
Richard Thorpe  
Leo van der Tas  
Liesel Knorr  
Charles McDonough  
Reyaz Mihular  
Makoto Sonoda

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