

Agenda (last updated 15 November)

15 November update: An education session on impairment has been added to Wednesday's agenda. Other timings on that day have changed as a result.

Please note that the 16-18 November Board meetings will be held at the FASB offices in Norwalk, CT, USA

Tuesday 16 November

IASB meeting

Time EST	Time GMT	#	Description
10.15 – 11.15	15.15 – 16.15	8	Liabilities: IFRS to replace IAS 37 <ul style="list-style-type: none"> • Recognition requirements
11.15 – 11.45	16.15 – 16.45	9	IFRS 1 <i>Removal of fixed dates</i>
11.45 – 12.00	16.45 – 17.00	IC Update	IFRS Interpretations Committee update
12.00 – 12.45	17.00 – 17.45		Lunch
12.45 – 13.45	17.45 – 18.45	10	Hedge Accounting <ul style="list-style-type: none"> • Macro hedge accounting
13.45 – 15.15	18.45 – 20.15	11	Post-employment Benefits <ul style="list-style-type: none"> • Presentation • Disclosure • Classification
15.15 – 15.30	20.15 – 20.30		Break
15.30 – 17.30	20.30 – 22.30	11	Post-employment Benefits (continued)

Wednesday 17 November 2010
IASB/FASB meeting

Time EST	Time GMT	#	Description
09.30 – 10.30	14.30 – 15.30	Oral update	Technical Plan
10.30 – 10.45	15.30 – 15.45		Break
10.45 – 11.45	15.45 – 16.45	3	Asset and Liability Offsetting <ul style="list-style-type: none"> • Primary model – unconditional right and intention to offset • Simultaneous settlement of financial asset and liability • Unconditional right to offset • Comparison of financial statements prepared under IFRS and US GAAP
11.45 – 12.30	16.45 – 17.30		Lunch
12.30 – 14.30	17.30 – 19.30	13	Financial Instruments – impairment <ul style="list-style-type: none"> • Education session
14.30 – 15.00	19.30 – 20.00	Oral update	Revenue Recognition <ul style="list-style-type: none"> • Update on outreach and comment letters
15.00 – 15.15	20.00 – 20.15		Break
15.15 – 16.15	20.15 – 21.15	6	Other Comprehensive Income <ul style="list-style-type: none"> • Major Issues from Respondents
16.15 – 17.15	21.15 – 22.15	5	Conceptual Framework – the Reporting Entity <ul style="list-style-type: none"> • Project timetable

Thursday 18 November 2010

IASB/FASB meeting

Time EST	Time GMT	#	Description
08.00 – 10.00	13.00 – 15.00	7	Emissions Trading Schemes <ul style="list-style-type: none">• Recognition of a liability for excess emissions and measurement of liabilities in a cap and trade scheme• Measurement of purchased allowances• Balance sheet presentation of assets and liabilities in a cap and trade scheme
10.00 – 10.15	15.00 – 15.15		Break
10.15 - 12.45	15.15 – 17.45	2	Fair Value Measurement <ul style="list-style-type: none">• Premiums and discounts in a fair value measurement (including blockage factors)• Measurement uncertainty analysis disclosure• Portfolios of financial instruments• Measuring the fair value of own equity