

IASB Agenda ref 5

FASB Agenda ref 220

Week of December 12, 2011

FASB IASB Meeting

STAFF PAPER

FASB ED Session –December 9, 2011

Project	Leases		
Paper topic	Cover Memo		
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Summary of Papers

- 1. The staff have prepared the following papers for discussion at the December 2011 joint Board meetings:
 - (a) IASB Agenda Reference 5A/FASB Agenda Reference 221 Cancellable leases
 - (b) IASB Agenda Reference 5B/FASB Agenda Reference 222 Rental income recognition for investment properties
 - (c) IASB Agenda Reference 5C/FASB Agenda Reference 223 Disclosures for leases excluded from the receivable and residual approach

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