

AGENDA [as at 4 October 2011]

CMAC meeting

DATE Wednesday 12th October

LOCATION IFRS Foundation, 30 Cannon Street, London, EC4M 6XH

Time	Agenda item	Agenda paper #
09:30 – 09:45	Welcome	
09:45 – 10:45	XBRL (with Thomson Reuters) <ul style="list-style-type: none"> Update on the recent developments on the IFRS taxonomy Comparison of IFRS taxonomy (and concepts reflecting common practice) with the Thomson Reuters data model Feedback loop between preparers and users 	n/a
10:45 – 11:00	Break	
11:00 – 11:45	Risk free rate of return How it is used in IFRSs <ul style="list-style-type: none"> Do we need it? Are there alternatives? 	1
11:45 – 12:30	Financial Instruments: Impairment Project update <ul style="list-style-type: none"> How recent sovereign debt impairments might have worked under new impairment model and IFRS 9 business model approach CMAC views on two approaches being developed 	2
12:30 – 13:30	Lunch break	
13:30 – 14:15	Transition disclosures When an IFRS is published but not yet mandatory, what types of disclosures are useful?	3
14:15 – 14:45	Case studies Usefulness of case studies to: <ul style="list-style-type: none"> increase investor understanding of accounting proposals and to improve effectiveness of their input in the standard-setting process increase the Board's understanding of how investors use financial statements, and the limitations on the availability of information 	4
14:45 – 15:00	Break	
15:00 – 15:30	Agenda consultation Plans for getting investor input on the IASB's future agenda	5