
Date Thursday 13 – Friday 14 December
Monday 17 December

Location IASB
Boardroom, First Floor
30 Cannon Street
London EC4M 6XH

AGENDA

[As at 05 December 2012]

Thursday 13 December [IASB only Education Session]

Time UK	Agenda item	Agenda ref.
10.00- 12.00	Conceptual Framework	3
12.00- 13.00	Lunch	

Thursday 13 December [IASB only]

Time UK	Agenda item	Agenda ref.
13.00- 13.30	Conceptual Framework	3
13.30- 14.15	IAS 12 Recognition of deferred tax assets for unrealised losses	9
14.15- 14.30	IFRIC Update	10

The IASB is the independent standard-setting body of the IFRS Foundation, a not-for-profit corporation promoting the adoption of IFRSs. For more information visit www.ifrs.org

The Financial Accounting Standards Board (FASB), is the national standard-setter of the United States, responsible for establishing standards of financial accounting that govern the preparation of financial reports by nongovernmental entities. For more information visit www.fasb.org

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Friday 14 December [IASB only]

Time UK	Agenda item	Agenda ref.
09.30-10.30	Macro Hedge Accounting	4
10.30-10.45	Break	
10.45-11.45	Impairment	5
11.45-12.45	Insurance Contracts	2
12.45-13.45	Lunch	
13.45-14.45	Insurance Contracts	2
14.45-15.00	Break	

Friday 14 December [IASB only Education Session]

Time UK	Agenda item	Agenda ref.
15.00-17.00	Revenue Recognition	7

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Time UK	Agenda item	Agenda ref.
09.15-09.45	IAS 36 <i>Impairment of Assets</i> narrow scope amendment – Recoverable amount disclosures	11
09.45-11.15	Agriculture	8
11.15-11.30	Break	
11.30-12.30	Rate Regulated Activities	6
12.30-13.30	Lunch	

Monday 17 December [Joint with FASB]

Time UK	Agenda item	Agenda ref.	FASB ref.
13.30-15.30	Revenue Recognition	7	165
15.30-15.45	Break		
15.45-17.45	Revenue Recognition	7	165