

IASB/FASB Joint Leases Working Group Meeting – January 24, 2012

Leases Project

Joint Leases Working Group Meeting Agenda Topic

Approximate Times (EST/GMT)	Description	Paper
9:00am (EST)/14:00pm (GMT)	Welcome and introductions	1
	Overview of the Summary of Boards' current tentative decisions by topic	
	Lessee accounting	2, 2A, 2B
	Break	
	Lessee accounting (continued)	2, 2A, 2B
12:00pm – 12:30pm (EST)/ 17:00pm – 17:30pm (GMT)	Lunch (U.S.) Break (U.K.)	
	Lessor accounting – the definition of investment property	3
	Concluding remarks	n/a
2:00pm (EST)/19:00pm (GMT)	Close	