



AGENDA

[As at 15 November 2012]

| Date | Monday 19– Wednesday 21 November | |
|----------|--|--|
| Location | IASB Boardroom, First Floor 30 Cannon Street | |

London EC4M 6XH

Monday 19 November [Education Session IASB only]

| Time UK | Agenda item | Agenda ref. |
|-----------------|-------------|-------------|
| 12.45- 13.00 | Levies | 9 |
| 13.00- 14.00 | Impairment | 5 |

Monday 19 November [Joint with FASB]

| Time UK | Agenda item | Agenda ref. | FASB ref. |
|-----------------|---------------------|-------------|-----------|
| 14.00- 16.45 | Revenue Recognition | 7 | 164 |
| 16.45- 17.00 | Break | | |
| 17.00- 18.30 | Revenue Recognition | 7 | 164 |

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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[As at 15 November 2012]

| Date Monday 19- Wednesday 21 November | |
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| Location | IASB |
| | Boardroom, First Floor 30 Cannon Street |

London EC4M 6XH

Tuesday 20 November [IASB only Education Session]

| Time | Agenda item | Agenda ref. |
|-----------------|----------------------|-------------|
| UK | | |
| 11.00- 12.30 | Conceptual Framework | 4 |
| 12.30- 13.30 | Lunch | |

Tuesday 20 November [Joint with FASB Education Session]

| Time UK | Agenda item | Agenda ref. | FASB ref. |
|-----------------|--------------------------------|-------------|-----------|
| 13.30- 15.30 | Impairment – Education Session | 5 | |
| 15.30- 15.45 | Break | | |

Tuesday 20 November [Joint FASB]

| Time UK | Agenda item | Agenda ref. | FASB ref. |
|-----------------|---------------------|-------------|-----------|
| 15.45- 17.15 | Insurance Contracts | 2 | 95 |

Tuesday 20 November [IASB only]

| Time | Agenda item | Agenda ref. |
|-----------------|-----------------------|-------------|
| UK | | |
| 17.15- 17.30 | Offsetting Update | 8 |
| 17.30- 17.45 | Due Process Documents | 6 |



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Wednesday 21 November [Education Session IASB only]

| Time UK | Agenda item | Agenda ref. |
|-----------------|--|-------------|
| 11.00. 12.00 | FSB Enhanced Disclosure Forum – Update | 10 |
| 12.00- 13.00 | Lunch | |

Wednesday 21 November [IASB only]

| Time UK | Agenda item | Agenda ref. |
|-----------------|---------------------|-------------|
| 13.00- 14:30 | Insurance Contracts | 3 |
| 14:30- 14:45 | Break | |
| 14:45- 16:45 | Impairment | 5 |