

World Standard-Setters Meeting

Thursday 25 and Friday 26 October 2012
The Grange City Hotel, Tower Hill (London)

A two-day meeting for World Standard-Setters

Thursday 25 October 2012

Programme day-1

Conference chair—Amaro Gomes, IASB member

08:30 **Registration**

Tea/Coffee

09:00 **Welcome Auditorium**

Hans Hoogervorst, IASB Chairman

09:15 **IASB's future agenda**

Ian Mackintosh, Vice-Chairman, IASB

Alan Teixeira, Senior Director, Technical Activities, IASB

	Option 1—comprehensive review of the IFRS for SMEs Auditorium	Option 2—'education' sessions (The Beauchamp Suite)
09:45	Background about the review: Darrel Scott, IASB member <i>Discussants:</i> <i>'Pro' viewpoint</i> 1 Andrew Braithwaite 2 Sue Ludolph 3 Michelle Sansom 4 Rolf Ulrich 5 Radoslaw Ignatowski 6 Sungsoo Kwon 7 Mohammad Faiz Azmi 8 TBA <i>'Con' viewpoint</i> Kimberley Crook Lirola Keri, Nelson Carvalho Omodele Jones Tom Linsmeier Jorge Gil Modest Hamalanni Gerhard Prachner	<i>General hedge accounting</i> Stephen Cooper, IASB member and Martin Friedhoff, IASB staff <i>Using worked examples the presenters will explain the requirements of the review draft.</i>
11:15		<i>Leases</i> Jan Engström, IASB member and Patrina Buchanan IASB staff, Anna Heining, IASB staff <i>Using worked examples the presenters will explain the proposed requirements being developed for inclusion in the exposure draft.</i>

12:45 **Lunch**

13:45 **Working together—IASB and standard-setters Auditorium**

Hans Hoogervorst, IASB Chairman

Yael Almog, Executive Director, IFRS Foundation

Michael Wells, Director, Education Initiative, IASB

Sonja Lardeau, Manager, Stakeholder Programmes, IFRS Foundation

- IFRS indicators database
- Accounting standards forum

15:45 **IFRS Interpretations Committee update**

Wayne Upton, Chairman, IFRS Interpretations Committee

16:15 **IFRS Advisory Council update**

Paul Cherry, Chairman, IFRS Advisory Council

16:30 Close Day 1

18:30 **Dinner**

Friday 26 October 2012

Programme day-2

Conference chair—Amaro Gomes, IASB member

08:00 **Optional early riser session** XBRL IFRS taxonomy **Crown Suite**

Presenter:

Olivier Servais, Director of XBRL Activities, IASB

09:00 **Post implementation reviews** **Auditorium**

Hans Hoogervorst, Chairman, IASB

Alan Teixeira, Senior Director, Technical Activities, IASB

April Pitman, Technical Manager, IASB

10:00 Tea/Coffee break

	Option 1—updates on new standards and staff drafts	Option 2—smaller group discussions
10:30	<p>Auditorium IFRS 9 Financial Instruments Chair: Martin Edelmann, IASB Member</p> <p>Presenters: Classification and measurement, Yulia Feygina, IASB staff Impairment: Manuel Kapsis, IASB staff Hedge accounting: Martin Friedhoff IASB staff</p>	<p>Choose 1 of:</p> <ul style="list-style-type: none"> Insurance contracts: Darrel Scott, IASB member and Izabela Ruta, IASB staff Flint room Leases: Jan Engström IASB member and Patrina Buchanan IASB staff, Anna Heining, IASB Wakefield Suite Revenue recognition Patricia McConnell, IASB member and Glenn Brady, IASB staff Crown Suite Disclosure Framework Stephen Cooper, IASB member, Alan Teixeira, IASB staff Bowyer room

12:30 **Lunch**

	Option 1—updates on new standards and staff drafts Auditorium	Option 2—smaller group discussions
13:30	<p>Chair: Martin Edelmann, IASB Member</p> <p>IFRS 10 Consolidations, IFRS 11 Joint Arrangements and IFRS 12 Disclosure of Interests in Other Entities Consolidations, Jana Streckenbach, IASB staff Joint arrangements, Mariela Isern, IASB staff Interests in Other Entities: Jana Streckenbach, IASB staff</p>	<p>Choose 1 of:</p> <ul style="list-style-type: none"> Conceptual Framework: Patricia McConnell, IASB member and Peter Clark, IASB staff Flint room Leases: Jan Engström IASB member and Patrina Buchanan IASB staff, Anna Heining, IASB Wakefield Suite Revenue recognition Darrel Scott, IASB member and Glenn Brady, IASB staff Crown Suite Disclosure Framework Stephen Cooper, IASB member, Alan Teixeira, IASB staff Bowyer room
14:45	<p>IFRS 13 Fair Value Measurement Hilary Eastman and Mariela Isern, IASB staff</p>	
15:30	<p>Investment entities Sarah Geisman, IASB staff</p>	

16:00 End of conference