

# AGENDA DRAFT

[As at 18 September 2012]

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**Date** Monday 24– Friday 28 September

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

## Monday 24 September [Joint with FASB]

Time UK	Agenda item	Agenda ref.	FASB ref.
13.00-15.00	Insurance Contracts	2	89
15.00-15.15	Break		
15.15-18.00	Revenue Recognition	7	162

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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](http://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](http://www.fasb.org)

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**Location** IASB  
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## Tuesday 25 September [IASB only Education Session]

Time UK	Agenda item	Agenda ref.
14.00-15.00	<b>Insurance Contracts [Education Session]</b>	16
15.00-15.15	Break	
15.15-16.15	<b>Insurance Contracts [Education Session]</b>	16
16.15-17.45	<b>Revenue Recognition [Education Session]</b>	7

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# AGENDA

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## Wednesday 26 September [IASB only]

Time UK	Agenda item	Agenda ref.
09.00-10.00	<b>Rate Regulated Activities</b>	15
10.00-11.30	<b>Classification and Measurement</b>	6
11.30-11.45	Break	
11.45-13.15	<b>Macro Hedge Accounting</b>	4
13.15-14.15	Lunch	
14.15-16.15	<b>Insurance Contracts</b>	16
16.15-16.30	Break	
16.30-18.00	<b>Insurance Contracts</b>	16

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## Thursday 27 September [IASB only]

Time UK	Agenda item	Agenda ref.
09.00-10.30	<b>IAS 41 Biological Assets</b>	13
10.30-11.00	<b>Annual Improvements IFRS 13</b>	11
11.00-11.15	<b>Break</b>	
11.15-12.15	<b>Investment Entities</b>	17
12.15-12.30	<b>Impairment</b>	n/a
12.30-13.15	<b>Lunch</b>	

## Thursday 27 September [Joint with FASB]

Time UK	Agenda item	Agenda ref.	FASB ref.
13.15-16.00	<b>Revenue Recognition</b>	7	162

**Thursday 27 September [Education Session] – the Impairment Education session originally scheduled for 16.15hrs is postponed**

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## Friday 28 September

Time UK	Agenda item	Agenda ref.
09.00- 09.15	<b>IFRIC Update</b>	12
09.15- 09.45	<b>IFRS 11 – Acquisition of Interest</b>	8
09.45- 10.15	<b>IAS 28/IFRS 10 Partial gain recognition on transactions with associates and joint arrangements</b>	10
10.15- 10.45	<b>Conceptual Framework</b>	14