
Date **Monday 18 – Friday 22 February**

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

AGENDA

[As at 15 February 2013]

Monday 18 February [IASB only]

Time UK	Agenda item	Agenda ref.
11.00-12.45	Conceptual Framework	3
12.45-13.45	Lunch	
13.45-15.15	Unit of account for Fair Value Measurements	5
15.15-15.30	IFRIC Update	11
15.30-16.15	Annual improvements 2010-2012 <ul style="list-style-type: none"> • IFRS 2 – Definition of ‘vesting conditions’ • IFRS 8—Aggregation of operating segments • IFRS 8—Reconciliation of the total of the reportable segments’ assets to the entity’s assets • IFRS 13 Fair Value Measurement—Short-term receivables and payables 	8
16.15-16.30	Break	
16.30-16:45	Novation of derivatives → Verbal update only	6
16.45-17.15	Leases	12

Monday 18 February [IASB only Education Session]

Time UK	Agenda item	Agenda ref.
17.15-18.15	Insurance Contracts	2

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 February 2013]

Tuesday 19 February [IASB only]

Time UK	Agenda item	Agenda ref.
09.00-12.00	Conceptual Framework	3
12.00-13.00	Lunch	
13.00-14.30	Insurance Contracts	2
14.30-14.45	Break	

Tuesday 19 February [IASB only Education Session]

Time UK	Agenda item	Agenda ref.
14.45-17.45	Revenue Recognition	7
17.45-18.00	Break	
18.00-18.30	Leases	12

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[As at 15 February 2013]

Wednesday 20 February [IASB only]

Time UK	Agenda item	Agenda ref
08.45-11.45	Conceptual Framework	3
11.45-12.30	Lunch	

Wednesday 20 February [Joint with FASB]

Time UK	Agenda item	Agenda ref./FASB ref.
12.30-14.30	Revenue Recognition	7/167
14.30-14.45	Break	
14.45-16.45	Revenue Recognition	7/167
16.45-17.45	Leases	12/255, 256

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[As at 15 February 2013]

Thursday 21 February [IASB only]

Time UK	Agenda item	Agenda ref.
09.00-12.30	Conceptual Framework	3
12.30-13.30	Lunch	
13.30-14.30	Matters arising from the IFRS Interpretations Committee <ul style="list-style-type: none"> • IAS 19 Employee Benefits: Discount rate • IAS 19 Employee Benefits: Narrow scope amendments 	9
14.30-15.30	Conceptual Framework	3
15.30-15.45	Break	
15.45-18.00	Conceptual Framework	3

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[As at 15 February 2013]

Friday 22 February [IASB only]

Time UK	Agenda item	Agenda ref.
09.00-10.30	IAS 41 <i>Agriculture: Bearer Biological Assets</i>	4
10.30-11.00	Guide for micro entities in applying the IFRS for SMEs	10
11.00-11.30	Matters arising from the IFRS Interpretations Committee <ul style="list-style-type: none"> • Servicing assets and liabilities – Scope of IFRS 7 disclosures 	9
11.30-12.30	Rate-regulated Activities	13

- **Agenda Paper 6 will only be a verbal update**