

Date	13 JUNE 2013
Time	9.30am – 5.00pm
Location	IASB (Boardroom) 30, Cannon Street London EC4M 6XH UK

AGENDA

[as at 13 June 2013]

THURSDAY 13 JUNE 2013

Time	Agenda item	Agenda ref.
9.30am – 10.00am	Welcome and General IASB/IFRIC Update	1
10.00am – 10.30am	Disclosures – Overall introduction by individual members and brief introduction of topics by staff	2A / 2B
10.30am – 11.15am	Disclosures – Breakout session I: Discussion within groups (Boardroom / St Paul's Room / Victoria Room)	
	<p><i>Staff will seek input on various topics, including:</i></p> <ul style="list-style-type: none"> GAAP vs NON-GAAP (totals, subtotals and potential disclosures) Significant accounting policies Detailed disclosure requirements vs. objectives 	
11.15am – 12.15pm	Disclosures – Report back	
12.15pm – 12.30pm	Conceptual Framework: Financial performance – Introduction by staff	3 / 3A
12.30pm – 1.15pm	Conceptual Framework: Financial performance – Breakout session II: Discussion within groups (Boardroom / St Paul's Room / Victoria Room)	
	<p><i>Staff will seek input on:</i></p> <ul style="list-style-type: none"> The attributes of financial performance? What is Profit/Loss and OCI, and whether you agree with recycling? 	
1.15pm – 2.15pm	LUNCH	
2.15pm – 3.00pm	Conceptual Framework: Financial performance – Report back	
3.00pm – 3.15pm	Leases – Introduction by staff	4 / 4A / 4B
3.15pm – 4.00pm	Leases – Breakout session III: Discussion within groups (Boardroom / St Paul's Room / Victoria Room)	
	<p><i>Staff will seek input on:</i></p> <ul style="list-style-type: none"> Lessee accounting: two types of leases (including presentation) Disclosure of lease transactions 	
4.00pm – 5.00pm	Leases – Report back	

Breakout sessions will not be video webcast

Information about the Capital Markets Advisory Committee (CMAC) is available at <http://www.ifrs.org/The-organisation/Advisory-bodies/CMAC/Pages/CMAC.aspx>

Information about the Global Preparers Forum (GPF) is available at <http://www.ifrs.org/The-organisation/Advisory-bodies/Pages/Global-preparers-forum.aspx>