

Fifth Meeting of the IASB Emerging Economies Group

May 30-31, 2013•Seoul, Korea

AGENDA

Host: Mr. Wayne Upton

Venue: Office of Korea Accounting Standards Board (KASB), 4th floor of the Korea Chamber of Commerce & Industry (KCCI) Building

TIME	EVENT	PRESENTER
May 30 (Thursday)		
09:00-09:15	Address by hosting country	Korea
09:15-09:30	Reports of the Liaison Office	China
09:30-10:00	Presentation: Accounting for Rate Regulated Activities	India
10:00-10:15	IASB presentation: Accounting for Rate Regulated Activities	Wayne Upton
10:15-10:30	Coffee Break	
10:30-11:30	Discussion: Accounting for Rate Regulated Activities	
12:00-13:30	Working Lunch	
14:00-16:00	Discussion(Cont.): Accounting for Rate Regulated Activities	
16:00-16:15	Coffee Break	
16:15-17:00	Administrative Issue: <ul style="list-style-type: none">● Updates on IASB activities● Topics for next meeting	Ian Mackintosh Wayne Upton
19:00-21:30	Welcome Dinner	Korea

Fifth Meeting of the IASB Emerging Economies Group
May 30-31, 2013 • Seoul, Korea

TIME	EVENT	PRESENTER
May 31 (Friday)		
08:30-09:10	Discussion: Alternatives for goodwill accounting	Korea
09:10-09:50	Discussion: IAS 19 – Discount rate	Wayne Upton
09:50-10:00	Coffee Break	
10:00-10:40	Discussion: IAS 28 – Elimination of profits with a joint venture	Wayne Upton
10:40-11:30	Discussion: Issues on IPOs with dual pricing	Malaysia
11:30-11:45	Discussion and approval of the Communiqué	Wayne Upton
11:45-12:00	Summary of the meeting	Ian Mackintosh