

# AGENDA [as at 30 September 2013]

## IFRS Advisory Council meeting

DATE **14 – 15 OCTOBER 2013**

LOCATION **Grange City Hotel  
8 – 14 Cooper's Row  
London EC3N 2BQ**

ADDITIONAL  
INFORMATION

### MONDAY, 14 OCTOBER, 2013

Time	Agenda item	Agenda ref.	Presenter
<b>Public Sessions commence</b>			
9.15am – 9.30am	Welcome and Chairman's preview		Paul Cherry
9.30am – 10.30am	Overview of last four months		Paul Cherry Charles Macek Christoph Hütten
	IASB Activities <ul style="list-style-type: none"> <li>Seeking input from Council members on key issues</li> <li>XBRL advisory body</li> <li>ASAF update</li> </ul>	1 1A	Hans Hoogervorst Ian Mackintosh Alan Teixeira Sue Lloyd Olivier Servais
<b>10.30am</b>	Coffee		
10.45am – 11.00am	Monitoring Board Update		Mariko Takenaka
11.00am – 11.15am	Update on IFRS application in Japan	2	Mariko Takenaka
	Trustee Activities <ul style="list-style-type: none"> <li>Update on the European Commission's draft Regulation on the European Union's contribution to the funding of the IFRS Foundation</li> <li>Other key issues</li> </ul>		Trustee representatives Yael Almog
12.15pm – 1.00pm	Role and composition of the IFRS Advisory Council <ul style="list-style-type: none"> <li>2013 Advisory Council Review - Phase 1 report</li> </ul>	3	Anne Molyneux
<b>1.00pm</b>	<b>Lunch</b>		

The IFRS Foundation promotes the adoption of IFRSs and is the oversight body of the IASB

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## MONDAY, 14 OCTOBER, 2013 (continued)

Time	Agenda item	Agenda ref.	Presenter
	Implementation and maintenance activities		
	<ul style="list-style-type: none"> <li>• What post-publication implementation support should the IASB provide?               <ul style="list-style-type: none"> <li>○ Use of implementation guidance groups</li> </ul> </li> </ul>		Alan Teixeira
2.00pm – 3.00pm	<ul style="list-style-type: none"> <li>• IASB and the IFRS Interpretations Committee: striking the right balance between being responsive to implementation needs and imposing changes in IFRSs</li> <li>• Maintaining convergence of jointly developed standards</li> <li>• Overview - Mutual Statement of Cooperation with IOSCO</li> </ul>	4	Michael Stewart
3.00pm – 4.30pm	Break-out discussions – Implementation and maintenance activities <ul style="list-style-type: none"> <li>• NOT BROADCAST</li> </ul>		Philippe Danjou
4.30pm – 5.30pm	Conceptual Framework <ul style="list-style-type: none"> <li>• Purpose of the Framework</li> <li>• Other strategic issues</li> <li>• Interaction between IASB and IPSASB</li> </ul>	5A 5B	Peter Clark Rachel Knubley John Stanford
<b>5.30pm</b>	<b>End of day one</b>		

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IFRS Advisory Council meeting

## TUESDAY, 15 OCTOBER, 2013

Time	Agenda item	Agenda ref.	Presenter
<b>08.45am</b>	<b>Coffee and informal interaction</b>		
	<b>Public Sessions commence</b>		
9.00am – 10.00am	Report back – Implementation and maintenance activities		
10.00am – 10.45am	Building the IFRS network <ul style="list-style-type: none"> <li>Interaction of International Valuation Standards and IFRSs</li> </ul>	6	Sir David Tweedie
10.45am – 11:10am	Effects analysis – draft report of the Effects Analysis Consultative Group <ul style="list-style-type: none"> <li>Scope of effects analysis</li> <li>How to collect evidence</li> <li>Who should perform the work</li> <li>How to communicate results</li> </ul>	7	Alan Teixeira
11.10am – 12:00pm	Break-out discussions – Effects analysis <ul style="list-style-type: none"> <li>NOT BROADCAST</li> </ul>		
12:00pm – 12:45pm	Post-implementation Review of IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> <li>Scope and timing</li> </ul>	8	Michael Stewart Mariela Isern
<b>12.45pm</b>	<b>Lunch</b>		
1.45pm – 2.30pm	Report back – Effects analysis		
2.30pm – 3.00pm	Use of IFRSs around the world <ul style="list-style-type: none"> <li>Updated analysis of findings</li> <li>Plan for follow-up survey of all countries</li> </ul>	9	Paul Pacter
3.00pm – 3.45pm	Leases – finalising the standard	10	Patrina Buchanan
3.45pm – 4.00pm	Sum up discussions <ul style="list-style-type: none"> <li>What does the Council want to communicate to the IASB and the Trustees at this stage</li> </ul>		Paul Cherry
<b>4.00pm</b>	<b>End of public meeting</b>		