

# AGENDA

**Date** 18 July 2014

**Time** **US Eastern Time Zone** 8 am – 12 pm

**UK Time Zone** 1 pm – 5 pm

**Location** **FASB**  
401 Merritt 7  
Norwalk, Connecticut 06856-5116  
US

**IASB**  
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London EC4M 6XH  
UK

## 18 July 2014

Time [UK]	Time [US (EDT)]	Agenda item	Agenda ref.
13:00 – 13:30	08:00 – 08:30	<b>Introductory remarks</b>	-
13:30 – 14:45	08:30 – 09:45	<b>Gross versus net revenue</b>	<b>1</b>
14:45 – 15:15	09:45 – 10:15	<b>Gross versus net revenue: amounts billed to customers</b>	<b>2</b>
15:15 – 15:30	10:15 – 10:30	<i>Break</i>	
15:30 – 16:30	10:30 – 11:30	<b>Sales-based and usage-based royalties in contracts with licenses and goods or services other than licenses</b>	<b>3</b>
16:30 – 17:00	11:30 – 12:00	<b>Impairment testing of capitalised contract costs</b>	<b>4</b>

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