

# FINAL AGENDA [as at 15 May 2014]

IFRS Advisory Council meeting

DATE **9 and 10 JUNE 2014**

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

ADDITIONAL  
INFORMATION

## MONDAY, 9 JUNE, 2014

Time	Agenda item	Agenda ref.	Presenter
<b>9.00am</b>	<b>Coffee and informal interaction</b>		
	<b>Public Sessions commence</b>		
9.15am – 9.45am	Welcome and Chairman’s preview <ul style="list-style-type: none"> <li>Chairman introduction and plans</li> </ul>		Joanna Perry Charles Macek
9.45am – 10.45am	Overview of last four months		Joanna Perry Charles Macek
	IASB Activities <ul style="list-style-type: none"> <li>Work plan update</li> <li>IFRS Taxonomy Due Process</li> <li>Leases update</li> <li>ASAF update</li> <li>Other key issues – seeking input from the Council</li> </ul>	1	Hans Hoogervorst Ian Mackintosh Hugh Shields Henry Rees
<b>10.45am</b>	<b>Coffee</b>		
11.00am – 12.00pm	Conceptual Framework <ul style="list-style-type: none"> <li>Comment letters and outreach feedback</li> <li>Next steps</li> </ul>	2	Peter Clark Rachel Knubley
<b>12.00pm</b>	<b>Lunch</b>		

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## MONDAY, 9 JUNE, 2014 (continued)

Time	Agenda item	Agenda ref.	Presenter
1.00pm – 2.00pm	Trustee activities <ul style="list-style-type: none"> <li>• Key issues – seeking input from the Council</li> </ul>		Michel Prada David Loweth
2.00pm – 2.45pm	Use of judgement <ul style="list-style-type: none"> <li>• Role of judgement versus consistency – what is acceptable level of diversity?</li> <li>• Principles that involve judgement</li> <li>• Is more guidance needed?</li> <li>• What are the impediments to the use of judgement?</li> </ul>	3	Hugh Shields Charles Macek
2.45pm – 3.45pm	Break-out discussions – Use of judgement <ul style="list-style-type: none"> <li>• Coffee to be served in break-out rooms</li> </ul>		
3.45pm – 4.30pm	Approach to Implementation support groups <ul style="list-style-type: none"> <li>• Proposed Impairment group</li> </ul>	4	Kumar Dasgupta Henry Rees
4.30pm – 5.30pm	Report back – Use of judgement		
<b>5.30pm</b>	<b>End of day one</b>		

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**TUESDAY, 10 JUNE, 2014**

Time	Agenda item	Agenda ref.	Presenter
<b>Public Sessions commence</b>			
10.45am – 11.45am	IFRS Research Activities	6	Alan Teixeira
11.45am – 12.15pm	Effects analysis <ul style="list-style-type: none"> <li>The report of the Effects Analysis Consultative Group</li> </ul>	7	Alan Teixeira
<b>12.15pm</b>	<b>Lunch</b>		
2.15pm – 3.15pm	Post-implementation Review of IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> <li>Preliminary feedback on Request for Information</li> </ul>	8	Michael Stewart Leonardo Piombino
3.15pm- 3.30pm	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>		Joanna Perry
<b>3.30pm</b>	<b>End of public meeting</b>		