

AGENDA

[16 May 2014]

Date **20-22 May 2014**

Location **IASB**
Boardroom, First Floor
30 Cannon Street
London EC4M 6XH

Tuesday 20 May [IASB only Education Session]

| Time UK | Agenda item | Agenda ref. |
|-----------------|-----------------------------------|-------------|
| 10.30- 12.30 | Insurance Contracts | 2 |
| 12.30- 13.30 | Lunch | |
| 13.30- 13.40 | Agriculture: Bearer Plants | 16 |
| 13.40- 14.30 | IFRS for SMEs | 15 |
| 14.30- 14.45 | Break | |
| 14.45- 15.30 | Leases | 3 |

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[16 May 2014]

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Wednesday 21 May [IASB only]

| Time UK | Agenda item | Agenda ref. |
|-----------------|---|-------------|
| 09.00- 10.00 | Equity Method of accounting research project | 13 |
| 10.00- 10.15 | Equity Method: Share of Other Net Asset Changes project | 14 |
| 10.15- 10.30 | Break | |
| 10.30- 12.45 | Conceptual Framework | 10 |
| 12.45- 13.30 | Lunch | |
| 13.30- 16.15 | Conceptual Framework | 10 |
| 16.15- 16.30 | Break | |
| 16.30- 18.00 | Insurance Contracts | 2 |

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[16 May 2014]

Date **20-22 May 2014**

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Thursday 22 May [Joint with FASB]

| Time UK | Agenda item | Agenda ref. |
|-----------------|---------------|-------------|
| 13.00- 16.00 | Leases | 3 |

Thursday 22 May [IASB only]

| Time UK | Agenda item | Agenda ref. |
|-----------------|--|-------------|
| 16.00- 16.15 | Break | |
| 16.15- 16.45 | IAS 12 Recognition of deferred tax assets for unrealised losses | 12 |