

# AGENDA

<b>Date</b>	<b>October 31, 2014</b>	
<b>Time</b>	<b>US Eastern Time Zone</b>	<b>7 am – 2:00 pm</b>
	<b>UK Time Zone</b>	<b>11 am – 6:00 pm</b>
<b>Location</b>	<b>FASB</b> 401 Merritt 7 Norwalk, Connecticut 06856-5116 US	
	<b>IASB</b> 30 Cannon Street London EC4M 6XH UK	

## October 31, 2014

Time [UK]	Time [US (EDT)]	Agenda item	Agenda ref.
11:00 – 11:30	07:00 – 07:30	<b>Introductory remarks</b>	-
11.30 – 12:15	07.30 – 08:15	<b>Customer options for additional goods and services and nonrefundable upfront fees</b>	<b>6</b>
12:15 – 12:45	08.15 – 08:45	<b>Presentation of a contract as a contract asset or a contract liability</b>	<b>7</b>
12:45 – 01:15	08.45 – 09:15	<i>Break</i>	
01:15 – 03:15	09:15 – 11:15	<b>Determining the nature of a license of intellectual property</b>	<b>8</b>
03:15 – 03:45	11:15 – 11:45	<i>Break</i>	
03:45 – 05:15	11:45 – 01:15	<b>Distinct in the context of the contract</b>	<b>9</b>
05:15 – 06:00	01:15 – 02:00	<b>Contract enforceability and termination clauses</b>	<b>10</b>

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