

AGENDA

Date **January 26, 2015**

Time **US Eastern Time Zone 7 am – 3 pm**

UK Time Zone 12 pm – 8 pm

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

IASB
30 Cannon Street
London EC4M 6XH
UK

January 26, 2015

| Time [UK] | Time [US (EDT)] | Agenda item | Agenda ref. |
|---------------|-----------------|--|-------------|
| 12:00 – 12:15 | 07:00 – 07:15 | Introductory remarks | - |
| 12:15 – 12:45 | 07:15 – 07:45 | Research Project Update | 21,22 |
| 12:45 – 01:30 | 07:45 – 08:30 | Identifying Promised Goods or Services | 12 |
| 01:30 – 02:15 | 08:30 – 09:15 | Incremental costs to obtain a contract | 23 |
| 02:15 – 02:30 | 09:15 – 09:30 | Break | |
| 02:30 – 03:00 | 09:30 – 10:00 | Transition: Contract Modifications | 24 |
| 03:00 – 03:45 | 10:00 – 10:45 | Noncash Consideration | 15 |
| 03:45 – 04:30 | 10:45 – 11:30 | Stand-ready Obligations | 16 |
| 04:30 – 05:00 | 11:30 – 12:00 | Break | |
| 05:00 – 05:30 | 12:00 – 12:30 | Islamic Financing Transactions | 17 |
| 05:30 – 06:30 | 12:30 – 01:30 | Collectibility | 13 |
| 06:30 – 07:15 | 01:30 – 02:15 | Variable Consideration | 14 |
| 07:15 – 08:00 | 02:15 – 03:00 | Material Rights, Consideration Payable to a Customer, & Significant Financing Component Submissions | 18,19,20 |

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