

AGENDA

Date July 13, 2015

Time US Time Zone 7:00 am – 3:00 pm

UK Time Zone 12:00 pm – 8:00 pm

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

IASB
30 Cannon Street
London EC4M 6XH
UK

July 13, 2015

Time [UK]	Time [US (EDT)]	Agenda item	Agenda ref.
12:00 – 12:15	07:00 – 07:15	Introductory Remarks	
12:15 – 12:30	07:15 – 07:30	Project Updates	
12:30 – 01:00	07:30 – 08:00	Consideration Payable to a Customer	37
01:00 – 01:30	08:00 – 08:30	Scope: Credit Cards	36
01:30 – 02:30	08:30 – 09:30	Portfolio Practical Expedient and Application of Variable Consideration Constraint	38
02:30 – 02:45	09:30 – 09:45	Break	
02:45 – 03:30	09:45 – 10:30	Completed Contracts at Transition	42
03:30 – 04:15	10:30 – 11:15	Application of the Series Provision and Allocation of Variable Consideration	39
04:15 – 05:15	11:15 – 12:15	Practical Expedient for Measuring Progress toward Complete Satisfaction of a Performance Obligation	40
05:15 – 05:45	12:15 – 12:45	Break	
05:45 – 06:45	12:45 – 01:45	Measuring Progress when Multiple Goods or Services are Included in a Single Performance Obligation	41
06:45 – 07:30	01:45 – 02:30	Determining When Control of a Commodity Transfers	43
07:30 – 08:00	02:30 – 03:00	Accounting for Restocking Fees and Related Costs	35

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