

AGENDA

Date **March 30, 2015**

Time **US Time Zone 7:30 am – 2:30 pm**

UK Time Zone 12:30 pm – 7:30 pm

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

IASB
30 Cannon Street
London EC4M 6XH
UK

March 30, 2015

| Time [UK] | Time [US (EDT)] | Agenda item | Agenda ref. |
|---------------|-----------------|--|-------------|
| 12:30 – 12:45 | 07:30 – 07:45 | Introductory remarks | |
| 12:45 – 01:00 | 07:45 – 08:00 | Project Updates | |
| 01:00 – 01:30 | 08:00 – 08:30 | Variable Discounts | 31 |
| 01:30 – 02:30 | 08:30 – 09:30 | Material Rights | 32 |
| 02:30 – 02:45 | 09:30 – 09:45 | Break | |
| 02:45 – 03:45 | 09:45 – 10:45 | Consideration Payable to a Customer | 28 |
| 03:45 – 04:15 | 10:45 – 11:15 | Partial Satisfaction of Performance Obligations Prior to Identifying the Contract | 33 |
| 04:15 – 05:00 | 11:15 – 12:00 | Warranties | 29 |
| 05:00 – 05:30 | 12:00 – 12:30 | Break | |
| 05:30 – 06:30 | 12:30 – 01:30 | Significant Financing Component | 30 |
| 06:30 – 07:00 | 01:30 – 02:00 | Whether Contributions are Included or Excluded from the Scope | 26 |
| 07:00 – 07:30 | 02:00 – 02:30 | Series of Distinct Goods and Services | 27 |

The IASB is the independent standard-setting body of the IFRS Foundation, a not-for-profit corporation promoting the adoption of IFRSs. For more information visit www.ifrs.org

The Financial Accounting Standards Board (FASB) is an independent standard-setting body of the Financial Accounting Foundation, a not-for-profit corporation. The FASB is responsible for establishing Generally Accepted Accounting Principles (GAAP), standards of financial accounting that govern the preparation of financial reports by public and private companies and not-for-profit organizations in the United States and other jurisdictions. For more information visit www.fasb.org