# FASB-IASB Education Meeting

**Date**  
Friday 29 September 2023

**Location**  
IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD

Agenda timings or topics may change as the meeting progresses.
To receive real-time updates, follow us on Twitter at @IFRSFoundation using the hashtag #IFRSMeetings.

## Friday 29 September 2023

<table>
<thead>
<tr>
<th>Time (UK)</th>
<th>Time (US)</th>
<th>Agenda ref.</th>
<th>Agenda item</th>
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<tbody>
<tr>
<td>09.00-09.05</td>
<td>04.00-04.05</td>
<td>-</td>
<td>Welcome and Introductions</td>
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| 09.05-10.20 | 04.05-05.20 |             | Performance Reporting  
• Disaggregation (FASB and IASB)  
• Performance Measures (FASB and IASB) |
| 10.20-10.35 | 05.20-05.35 |             | Break |
| 10.35-11.20 | 05.35-06.20 | 33          | Other Disclosure Projects  
• Improvements to Income Tax Disclosures (FASB)  
• International Tax Reform—Pillar Two Model Rules (IASB)  
• Segment Reporting (FASB) |
| 11.20-12.10 | 06.20-07.10 | 18          | Business Combinations / Equity Method of Accounting  
• Business Combinations – Disclosures, Goodwill and Impairment (IASB)  
• Purchased Financial Assets under CECL (FASB)  
• Equity Method (IASB) |
| 12.10-13.10 | 07.10-08.10 |             | Lunch |
| 13.10-14.25 | 08.10-09.25 | 16          | Accounting for Sustainability-related Matters in the Financial Statements  
• Classification and Measurement of Financial Instruments: ESG-Linked Financial Instruments (IASB) |
<table>
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<th>Time</th>
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<tr>
<td>14.25-14.40</td>
<td>Break</td>
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<tr>
<td>14.40-15:10</td>
<td>Intangibles</td>
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<td>15:10-15:30</td>
<td>Other Projects</td>
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### Intangibles
- Crypto Assets (FASB)
- Software Costs (FASB)

### Other Projects
- Rate-regulated Activities (IASB)
- Statement of Cash Flows (FASB)
- Government Grants (FASB)
- Emerging issues and any other business