

FASB | IASB Education Meeting

Date **Friday 5 June 2026**
 Location **FASB Boardroom, Norwalk, CT USA**

Agenda timings or topics may change as the meeting progresses.

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Friday 5 June 2026

Time (UK)	Time (US)	Agenda ref.	Agenda item
14.00-14.10	09.00-09.10	-	Welcome and Introductions
14.10-15.10	09.10-10.10	33 34 18	Business combinations and related topics <ul style="list-style-type: none"> • Business Combinations and Asset Acquisitions (FASB) • Goodwill (FASB) • Business Combinations – Disclosures, Goodwill and Impairment (IASB)
15.10-15.40	10.10-10.40	7	Post-implementation Review - Leases (IASB)
15.40-16.00	10.40-11.00	20 35	Statement of Cash Flows (FASB/IASB) <ul style="list-style-type: none"> • Statement of Cash Flows (IASB) • Statement of Cash Flows (FASB)
16.00-16.15	11.00-11.15		Break
16.15-17.15	11.15-12.15	36 11 4 37 26 5 38	Financial instruments related topics <ul style="list-style-type: none"> • TDRs and Debt Modifications and Extinguishments (FASB) • Amortized Cost Measurement (IASB) • Risk Mitigation Accounting (IASB) • Hedge Accounting (FASB) • Post-implementation Review of IFRS 9–Hedge Accounting (IASB) • Financial Instruments with Characteristics of Equity (IASB) • Indexation–Debt and Equity (FASB)

17.15-17.45	12.15-12.45	39 40	Crypto – Stablecoins and Transfers (FASB) <ul style="list-style-type: none"> • Cash Equivalents—Disclosure Enhancement and Classification of Certain Digital Assets (FASB) • Accounting for Transfers of Crypto Assets (FASB)
17.45-18.00	12.45-13.00	-	Emerging issues and any other business