

TEG Meeting November 2010

EFRAG offices

Latest Update: 3-11-2010 10:52:25

Monday, November 08, 2010

Time	Agenda Item	Section	Presenter	Latest Update	
CLOSED SESSION					
09:30 – 09:35	Welcome and apologies		Françoise Flores	19-10-2010	
09:35 – 09:40	Approval of the minutes	1	Françoise Flores	3-11-2010	1 Docs
09:40 – 09:55	EFRAG Update	2	Françoise Flores	19-10-2010	
09:55 – 10:20	European Commission Update		EC Staff	19-10-2010	
10:40 – 11:00	IASB/IFRIC Update	3	IASB/EC Staff	19-10-2010	
11:00 – 11:15	Coffee Break			19-10-2010	
OPEN SESSION					
11:15 – 11:45	Joint meeting with IASB	4	Françoise Flores	25-10-2010	
	<ul style="list-style-type: none"> To gather input from TEG 				
11:45 – 13:00	Annual Improvements	6	Joaquin Sanchez-Horneros	29-10-2010	3 Docs
	<ul style="list-style-type: none"> To gather TEG input for DCL 				
13:00 – 13:45	Lunch			19-10-2010	
13:45 – 14:45	Joint Arrangements	7	Alessandro Turris/Isabel Batista	27-10-2010	4 Docs
14:45 – 16:00	Hedge Accounting	8	Katrien Schotte	28-10-2010	2 Docs
	<ul style="list-style-type: none"> Educational 				
16:00 – 16:15	Coffee Break			19-10-2010	
16:15 – 17:00	Hedge Accounting	8	Katrien Schotte	19-10-2010	
	<ul style="list-style-type: none"> Educational 				
17:00 – 18:00	FVM of Illiquid Financial Instruments	9	Chiara Del Prete	21-10-2010	7 Docs

- *Educational*

18:00 – IASB Consultation on Transition 18:30	10	Joaquín Sanchez-Horneros	3-11-2010	3 Docs
<ul style="list-style-type: none"> • <i>Discuss IASB consultation</i> 				

Tuesday, November 09, 2010

Time	Agenda Item	Section	Presenter	Latest Update	
OPEN SESSION					
09:00 – 10:00	Derecognition-Disclosure	19	Marius Van Reenen	3-11-2010	4 Docs
<ul style="list-style-type: none"> • <i>Discuss the approach to the DEA</i> 					
10:00 – 11:00	Consolidation - Replacement of IAS 27	11	Joaquin Sanchez-Horneros	3-11-2010	8 Docs
11:00 – 11:15	Coffee Break			19-10-2010	
11:15 – 11:45	Consolidation - Investment Entities	12	Joaquin Sanchez-Horneros/Isabel Batista	3-11-2010	
<ul style="list-style-type: none"> • <i>To discuss a draft comment letter on the Investment Company Exception</i> 					
11:45 – 12:45	Disclosure Framework	14	Filippo Poli	29-10-2010	3 Docs
<ul style="list-style-type: none"> • <i>To illustrate the progress of the project and present the disclosure themes tentatively identified</i> 					
12:45 – 13:30	Lunch			19-10-2010	
13:30 – 14:30	User perspective on financial reporting	15	Alison Thomas	29-10-2010	1 Docs
<ul style="list-style-type: none"> • <i>To provide a user perspective on financial reporting</i> 					
14:30 – 16:00	IAS 12	16	Alessandro Turrís	27-10-2010	5 Docs
<ul style="list-style-type: none"> • <i>To approve final comment letter</i> 					
16:00 – 16:15	Coffee Break			19-10-2010	

16:15 – BCUCC 18:15	17	Mario Abela	2-11-2010	1 Docs
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Wednesday, November 10, 2010

Time	Agenda Item	Section	Presenter	Latest Update	
OPEN SESSION					
09:00 – 11:00	Conceptual Framework (Common Measurement)	18	Svetlana Boysen	28-10-2010	6 Docs
	<ul style="list-style-type: none"> <i>To initiate the discussion and get preliminary views</i> 				
11:00 – 11:15	Coffee Break			19-10-2010	
11:15 – 12:15	Insurance Contracts	21	Hans Schoen/Annemiek Vromans	3-11-2010	
	<ul style="list-style-type: none"> <i>Update on IAWG discussions, industry developments and accounting mismatch</i> 				
12:15 – 12:45	IFRS 2	20	Filippo Poli	29-10-2010	2 Docs
	<ul style="list-style-type: none"> <i>To update TEG members on the ongoing discussion on vesting and non-vesting conditions</i> 				
12:45 – 13:30	Lunch			19-10-2010	
13:30 – 15:30	Insurance Contracts	21	Annemiek Vromans/Ralitza Ilieva	29-10-2010	5 Docs
	<ul style="list-style-type: none"> <i>To discuss accounting mismatch, residual margin and reinsurance</i> 				
