

TEG Meeting December 2009

EFRAG offices

Latest Update: 25-11-2009 20:21:55

Wednesday, December 09, 2009

Time	Agenda Item	Section	Presenter	Latest Update
OPEN SESSION				
16:30 – 17:05	IASB ED Financial Instruments: Amortised Cost and Impairment		Kristy Robinson & Marius van Reenen	25-11-2009
	<ul style="list-style-type: none"> To discuss EFRAG's initial draft response on the IASB ED Financial Instruments: Amortised Cost and Impairment. 			

Thursday, December 10, 2009

Time	Agenda Item	Section	Presenter	Latest Update
CLOSED SESSION				
09:00 – 09:05	Welcome and Apologies		Stig Enevoldsen	25-11-2009
09:05 – 09:10	Approval of the Minutes	1	Stig Enevoldsen	25-11-2009
OPEN SESSION				
09:10 – 11:10	IASB Request on Derecognition	2	Emmanuel Gagneux	25-11-2009
	<ul style="list-style-type: none"> To discuss EFRAG's response to IASB request for views on proposed derecognition model for financial instruments. 			
11:10 – 11:25	Coffee Break			25-11-2009
11:25 – 12:45	IASB ED Rate-regulated Activities	3	Mark Abela & Isabel Batista	25-11-2009
	<ul style="list-style-type: none"> To discuss comment letters received in response to EFRAG's draft comment letter and finalise EFRAG's comment letter. 			4 Docs
12:45 – 13:30	Lunch			25-11-2009
13:30	IASB ED Rate-regulated Activities			25-11-2009

– 14:40	• (continued)			
14:40 – 16:10	IASB ED Financial Instruments: Amortised Cost and Impairment	4	Marius van Reenen & Kristy Robinson	25-11-2009
	• To discuss project plan on practical aspects of the IASB ED Financial Instruemnts: Amortised cost and Impairment.			
16:10 – 16:25	Coffee Break			25-11-2009
16:25 – 16:40	IFRIC 14	5	Jeff Waldier	25-11-2009
	• To discuss EFRAG's draft endorsement advice on IFRIC 14 - Amendment Prepayments of a Minimum Funding Requirements.			

Friday, December 11, 2009

Time	Agenda Item	Section	Presenter	Latest Update
OPEN SESSION				
09:00 – 09:40	IFRIC D25	6	Marius van Reenen	25-11-2009
	• To discuss EFRAG's draft endorsement advice on IFRIC 25 Extinguishing Financial Liabilities with Equity Instruments.			
09:40 – 11:30	IASB ED IAS 37 Amendment	7	Filippo Poli & Irina Ipatova	25-11-2009
	• To discuss EFRAG's initial opinion on the IAS 37 amendment.			
11:30 – 11:45	Coffee Break			25-11-2009
11:45 – 12:30	IASB ED IFRS 1 Amendment	8	Svetlana Boysen	25-11-2009
	• To discuss EFRAG's draft comment letter on the IFRS 1 amendment.			
12:30 – 13:20	IASB ED Hedge Accounting	9	Stuart Studsrud	25-11-2009
	• To discuss EFRAG's initial opinion on expected requirements regarding hedge			

accounting.

13:20 – Lunch
14:05

25-11-2009
