

## TEG Meeting February 2010

EFRAG offices

Latest Update: 12-2-2010 16:14:53

Wednesday, February 24, 2010

Time	Agenda Item	Section	Presenter	Latest Update	
<b>CLOSED SESSION</b>					
09:30 – 09:35	Welcome and Apologies		Stig Enevolcsen	5-2-2010	
09:35 – 09:40	Approval of the Minutes	1	Stig Enevoldsen	5-2-2010	
09:40 – 10:00	EFRAG Update	2	Stig Enevoldsen	5-2-2010	
10:00 – 10:20	European Commission Update		European Commission staff	5-2-2010	
10:20 – 10:40	CESR Update		CESR staff	5-2-2010	
10:40 – 11:00	IASB/IFRIC Update	3	IASB/Reinhard Biebel	5-2-2010	
11:00 – 11:15	Coffee Break			5-2-2010	
<b>OPEN SESSION</b>					
11:15 – 12:15	Pro-active paper on income tax	8	Isabel Batista	12-2-2010	8 Docs
	<ul style="list-style-type: none"> <li>To consider issues related to pro-active paper on income tax.</li> </ul>				
12:15 – 13:00	Lunch			5-2-2010	
13:00 – 14:15	Pro-active paper on income tax			10-2-2010	
	<ul style="list-style-type: none"> <li>Continued.</li> </ul>				
14:15 – 15:00	PAAinE: Performance Reporting	5	Irina Ipatova	10-2-2010	15 Docs
	<ul style="list-style-type: none"> <li>To consider comments received in response to PAAinE: Performance Reporting</li> </ul>				
15:00 – 15:15	Coffee Break			10-2-2010	
15:15 – 16:30	PAAinE: Performance Reporting			10-2-2010	
	<ul style="list-style-type: none"> <li>Continued.</li> </ul>				
16:30 – 18:00	IASB DP: Extractive Activities	9	Marius van Reenen	12-2-2010	2 Docs
	<ul style="list-style-type: none"> <li>To consider issues related to extractive activities.</li> </ul>				

Thursday, February 25, 2010

Time	Agenda Item	Section	Presenter	Latest Update	
<b>OPEN SESSION</b>					
09:00 – 10:30	IASB ED: Management Commentary	4	Rasmus Sommer	12-2-2010	
	<ul style="list-style-type: none"> <li>To consider comments received in response to EFRAG's draft comment letter.</li> </ul>				
10:30 – 10:45	Coffee Break			5-2-2010	
10:45 – 12:00	Pro-active project: Disclosure Framework	13	Filippo Poli	10-2-2010	
12:00 – 12:45	Lunch			10-2-2010	
12:45 – 14:30	IASB DP: Extractive Activities			12-2-2010	
	<ul style="list-style-type: none"> <li>Continued from Wednesday.</li> </ul>				
14:30 – 15:15	Hedge accounting	11	Svetlana Boysen and Stuart Studsrud	12-2-2010	
	<ul style="list-style-type: none"> <li>To discuss issues related to hedge accounting.</li> </ul>				

15:15 – 15:30 Coffee break 12-2-2010

15:30 – 16:20 IAWG issues 7 Kristy Robinson 12-2-2010

- *To consider how to account for acquisition costs and shadow accounting.*

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**Friday, February 26, 2010**

Time	Agenda Item	Section	Presenter	Latest Update
<b>OPEN SESSION</b>				
09:00 – 10:00	Update on accounting for financial instruments	10	Kristy Robinson	5-2-2010
	<ul style="list-style-type: none"><li>● <i>To get an overview of the latest development in relation to accounting for financial instruments.</i></li></ul>			
10:00 – 11:00	Financial liabilities	12	Svetlana Boysen	11-2-2010
	<ul style="list-style-type: none"><li>● <i>To discuss issues related to recognition and measurement of financial liabilities.</i></li></ul>			
11:00 – 11:15	Coffee Break			11-2-2010
12:00 – 12:45	Lunch			10-2-2010
12:45 – 14:20	Hedge Accounting			10-2-2010
	<ul style="list-style-type: none"><li>● <i>Continued from Thursday.</i></li></ul>			

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