

TEG Meeting January 2012

EFRAG Offices, 35 Square de Meeus, 1000 Brussels.

Latest Update: 16/12/2011 14:29:23

Monday, January 16, 2012

Time	Agenda Item	Section	Presenter	Latest Update
CLOSED SESSION				
11:00 - 11:05	Welcome and apologies			16-12-2011
11:05 - 11:10	Approval of the minutes	1	Françoise Flores	16-12-2011
11:10 - 11:30	EFRAG Update	2	Françoise Flores	16-12-2011
11:30 - 11:50	European Commission Update		EC Staff	16-12-2011
11:50 - 12:10	IASB/IFRS Interpretations Committee Update	3	IASB/EC Staff	16-12-2011
12:10 - 12:30	ESMA Update		ESMA Staff	16-12-2011
OPEN SESSION				
12:30 - 13:15	Lunch			16-12-2011
13:15 - 15:15	Revenue Recognition <ul style="list-style-type: none">• <i>Discuss DCL</i>	4	Rasmus Sommer/Filipe Alves	16-12-2011
15:15 - 16:00	IFRS 13 <ul style="list-style-type: none">• <i>Approve FEA</i>	5	Michel Sibille	16-12-2011
16:00 - 16:15	Coffee break			16-12-2011
16:15 - 17:00	IFRS 13 <ul style="list-style-type: none">• <i>Approve FEA</i>	5	Michel Sibille	16-12-2011
17:00 - 18:30	Consolidation à€" Investment Entities <ul style="list-style-type: none">• <i>Approval of FCL</i>	6	Panagiotis Papadopoulos	16-12-2011

Tuesday, January 17, 2012

Time	Agenda Item	Section	Presenter	Latest Update
OPEN SESSION				

09:00 - 11:00	IFRS 10, 11 and 12, IAS 27 and 28	7	Isabel Batista/Magdalena Zogala/Latif Oylan	16-12-2011
	<ul style="list-style-type: none"> • <i>Approve DEA</i> 			
11:00 - 11:15	Coffee break			16-12-2011
11:15 - 12:45	IFRS 10, 11 and 12, IAS 27 and 28	7	Isabel Batista/Magdalena Zogala/Latif Oylan	16-12-2011
	<ul style="list-style-type: none"> • <i>Approve DEA</i> 			
12:24 - 13:00	Lunch			16-12-2011
13:30 - 14:00	IAS 12 Amendment	8	Isabel Batista	16-12-2011
	<ul style="list-style-type: none"> • <i>Approval of FEA</i> 			
14:00 - 16:00	Disclosure Framework	9	Filippo Poli/Marc Labat	16-12-2011
	<ul style="list-style-type: none"> • <i>Discuss the risk disclosures</i> 			
16:00 - 16:15	Coffee break			16-12-2011
16:15 - 17:15	ESMA Paper on Materiality	10	Michel Sibille	16-12-2011
	<ul style="list-style-type: none"> • <i>Seek TEG comments on the ESMA Paper on Materiality</i> 			
17:15 - 17:30	IFRS 1 Severe Hyperinflation/Removal of Fixed Dates	11	Anna Vidal	16-12-2011
17:30 - 18:00	IFRS 1 Amendment: Government Loans	12	Giorgio Acunzo	16-12-2011
	<ul style="list-style-type: none"> • <i>Approve FCL</i> 			
18:00 - 18:30	IFRIC 20	13	Giorgio Acunzo	16-12-2011
	<ul style="list-style-type: none"> • <i>Approve FEA</i> 			

Wednesday, January 18, 2012

Time	Agenda Item	Section	Presenter	Latest Update
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OPEN SESSION

09:00 - 11:00	Effects studies	14	Magdalena Zogala	16-12-2011	
	<ul style="list-style-type: none">• <i>Consider preliminary draft of the feedback statement</i>				
11:00 - 11:15	Coffee break			16-12-2011	
11:15 - 11:45	Revenue Recognition	15	Rasmus Sommer/Filipe Alves	16-12-2011	
	<ul style="list-style-type: none">• <i>Approve DCL</i>				
11:45 - 12:45	Clarification of IFRS 10 (Transition Guidance)	16	Isabel Batista/Panagiotis Papadopoulos	16-12-2011	
	<ul style="list-style-type: none">• <i>Approve DCL</i>				
12:45 - 13:30	Lunch			16-12-2011	
13:30 - 14:30	Offsetting	17	Marc Labat/Ralitza Ilieva	16-12-2011	
	<ul style="list-style-type: none">• <i>Approve DEA</i>				
14:30 - 15:30	Financial Instruments	18	Marc Labat/Panagiotis Papadopoulos	16-12-2011	
	<ul style="list-style-type: none">• <i>Update TEG on the developments of Financial Instruments project</i>				
