

TEG meeting February 2012

EFRAG Offices, 35 Square de Meeus, 1000 Brussels.

Latest Update: 06/02/2012 10:25:07

Wednesday, February 22, 2012

Time	Agenda Item	Section	Presenter	Latest Update	
CLOSED SESSION					
09:30 - 09:35	Welcome and apologies			1-2-2012	
09:35 - 09:40	Approval of the minutes	1	Françoise Flores	1-2-2012	
09:40 - 10:00	EFRAG Update	2	Françoise Flores	1-2-2012	
10:00 - 10:20	European Commission Update		EC Staff	1-2-2012	
10:20 - 10:40	IASB/IFRS Interpretations Committee Update	3	IASB/EC Staff	1-2-2012	
10:40 - 11:00	ESMA Update		ESMA Staff	1-2-2012	
OPEN SESSION					
11:00 - 11:15	Coffee break			1-2-2012	
11:15 - 12:45	Insurance Contracts Phase II <ul style="list-style-type: none">Recap and Update	4	Ralitza Ilieva/Anna Vidal	1-2-2012	
12:45 - 13:30	Lunch			1-2-2012	
13:30 - 15:00	Annual improvements 2011 <ul style="list-style-type: none">To discuss an issue paper	5	Giorgio Acunzo	1-2-2012	
15:00 - 16:30	Revenue field-test preliminary findings <ul style="list-style-type: none">To discuss amendments to EFRAG's comment letter based on preliminary findings from field-tests	6	Rasmus Sommer/Filipe Alves/Giorgio Acunzo	2-2-2012	
16:30 - 16:45	Coffee break			1-2-2012	
16:45 - 17:45	Leases <ul style="list-style-type: none">Update	7	Filippo Poli	6-2-2012	3 Docs

17:45 - 18:15	NCI put options <ul style="list-style-type: none"> <i>To discuss accounting for NCI put options</i> 	8		1-2-2012	
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Thursday, February 23, 2012

Time	Agenda Item	Section	Presenter	Latest Update	
<i>OPEN SESSION</i>					
09:00 - 11:00	Leasing industry presentation <ul style="list-style-type: none"> <i>Presentation on practical aspects of the IASB's leases project</i> 	9	Roel Vriens	1-2-2012	
11:00 - 11:15	Coffee break			1-2-2012	
11:15 - 12:45	Macro hedging - industry presentation <ul style="list-style-type: none"> <i>Presentation on practical aspects of the IASB's macro hedging project</i> 	10	John Alton	1-2-2012	
12:45 - 13:30	Lunch			1-2-2012	
13:30 - 16:00	Disclosure Framework <ul style="list-style-type: none"> <i>To present the results of the testing, discuss the risk disclosures and communication principles</i> 	11	Filippo Poli/Marc Labat	1-2-2012	
16:00 - 16:15	Coffee break			1-2-2012	
16:15 - 16:45	Disclosure Framework <ul style="list-style-type: none"> <i>To present the results of the testing, discuss the risk disclosures and communication principles</i> 	11	Filippo Poli/Marc Labat	1-2-2012	
16:45 - 18:15	Business Model <ul style="list-style-type: none"> <i>To obtain TEG's approval and input on the proposed methodology to a discussion paper</i> 	12	Jeff Walder/Ales Novak/Ralitzalieveva	2-2-2012	3 Docs

Friday, February 24, 2012

Time	Agenda Item	Section	Presenter	Latest Update	
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OPEN SESSION

09:00 - 10:00	General hedge accounting staff draft and field testing	13	Pieter Dekker/Marc Labat	1-2-2012	
	<ul style="list-style-type: none"> <i>Update on the planned field-test of the IASB staff draft on general hedge accounting</i> 				
10:00 - 11:00	Effects of accounting standards	14	Apostolena Theodosiou	6-2-2012	2 Docs
	<ul style="list-style-type: none"> <i>Consider preliminary draft of the feedback statement</i> 				
11:00 - 11:15	Coffee break			1-2-2012	
11:15 - 12:45	Effects of accounting standards	14	Apostolena Theodosiou	1-2-2012	
	<ul style="list-style-type: none"> <i>Consider preliminary draft of the feedback statement</i> 				
12:45 - 13:30	Lunch			1-2-2012	
13:30 - 15:00	Separate financial statements	15	Filipe Alves	2-2-2012	
	<ul style="list-style-type: none"> <i>Obtain EFRAG TEG's view on the potential discussion issues and future activities to be developed</i> 				
