

TEG Meeting January 2010

EFRAG offices

Latest Update: 15-1-2010 11:46:45

Wednesday, January 27, 2010

Time	Agenda Item	Section	Presenter	Latest Update
CLOSED SESSION				
09:30 – 09:35	Welcome and Apologies		Stig Enevoldsen	14-1-2010
09:35 – 09:40	Approval of the Minutes	1	Stig Enevoldsen	15-1-2010
09:40 – 10:00	EFRAG Update	2	Stig Enevoldsen	14-1-2010
10:00 – 10:20	European Commission Update		European Commission staff	14-1-2010
10:20 – 10:40	CESR Update		CESR staff	14-1-2010
10:40 – 11:00	IASB/IFRIC Update	3	IASB/Reinhard Biebel	14-1-2010
11:00 – 11:15	Coffee Break			14-1-2010
OPEN SESSION				
11:15 – 12:45	IASB ED: Measurement of Liabilities in IAS 37	4	Filippo Poli & Irina Ipatova	14-1-2010
	<ul style="list-style-type: none"> To discuss IASB ED: Measurement of Liabilities in IAS 37 and the expected value model 			
12:45 – 13:30	Lunch			14-1-2010
13:30 – 16:00	IASB ED: Measurement of Liabilities in IAS 37			14-1-2010
	<ul style="list-style-type: none"> Continued 			
16:00 – 16:15	Coffee Break			14-1-2010
16:15 – 18:00	Compatibility Analysis: IFRS for SMEs and the Council Directives	5	Rasmus Sommer	15-1-2010
	<ul style="list-style-type: none"> To discuss compatibility issues and the report to be issued for comments on the subject 			

Thursday, January 28, 2010

Time	Agenda Item	Section	Presenter	Latest Update
OPEN SESSION				
09:00 – 10:30	IASB ED: Financial Instruments Amortised Cost and Impairment	6	Kristy Robinson & Marius van Reenen	14-1-2010
	<ul style="list-style-type: none"> To discuss IASB ED: Financial Instruments Amortised Cost and Impairment 			
10:30 – 10:45	Coffee Break			14-1-2010
10:45 – 11:45	IASB ED: Financial Instruments Amortised Cost and Impairment			14-1-2010
	<ul style="list-style-type: none"> Continued 			
11:45 – 12:30	IASB ED: Conceptual Framework, 'The Reporting Entity'	6	Joaquin Sanchez-Horneros and others	15-1-2010
	<ul style="list-style-type: none"> To discuss IASB ED: Conceptual Framework 'The Reporting 			

Entity' and EFRAG's draft comment letter

12:30 – 13:15	Lunch				14-1-2010
13:15 – 14:30	IASB ED: Conceptual Framework, 'The Reporting Entity'				15-1-2010
	<ul style="list-style-type: none"> Continued 				
14:30 – 15:00	IFRIC 14	8	Jeff Waldier		14-1-2010
	<ul style="list-style-type: none"> To discuss comment letters received in response to EFRAG's draft endorsement advice on IFRIC 14 				
15:00 – 15:15	Coffee Break				14-1-2010
15:15 – 16:00	Pro-active paper: Conceptual Framework for Financial Disclosures	9	Filippo Poli		15-1-2010
	<ul style="list-style-type: none"> To discuss the timetable for the pro-active conceptual framework for financial disclosures 				
16:00 – 17:00	Convergence meeting with IASB	10	Mario Abela		15-1-2010
	<ul style="list-style-type: none"> To consider issues to be addressed at EFRAG's convergence meeting with IASB and to consider IASB's agenda post 2011 				
17:00 – 18:00	IAWG: Acquisition Costs	11	Emmanuel Gagneux		15-1-2010
	<ul style="list-style-type: none"> To discuss a request from the Insurance Accounting Working Group for an EFRAG position on insurance contract acquisition costs 				

Friday, January 29, 2010

Time	Agenda Item	Section	Presenter	Latest Update
OPEN SESSION				
09:00 – 11:00	IASB Request on Derecognition	12	Emmanuel Gagneux	14-1-2010
	<ul style="list-style-type: none"> To discuss EFRAG's response to IASB's request for views on proposed derecognition model for financial instruments 			
11:00 – 11:15	Coffee Break			14-1-2010
11:15 – 12:15	PAAinE: Performance Reporting	13	Irina Ipatova	14-1-2010
	<ul style="list-style-type: none"> To discuss comment letters received in response to PAAinE: Performance Reporting 			
12:15 – 13:00	Lunch			14-1-2010
13:00 – 13:30	PAAinE: Performance Reporting			14-1-2010
	<ul style="list-style-type: none"> Continued 			
13:30 – 14:00	IFRS 1 Amendment: Limited Exemption from Comparative IFRS 7 Disclosure for First-time Adopters	14	Svetlana Boysen & Stuart Studsrud	15-1-2010
	<ul style="list-style-type: none"> To discuss EFRAG's draft endorsement advice on IFRS 			

*amendment: Limited Exemption from Comparative IFRS 7
Disclosure for First-time Adopters*
