World Standard-setters Meeting
Monday 23 and Tuesday 24 September 2013
The Grange City Hotel, Tower Hill (London)

A two-day meeting for World Standard-setters

Monday 23 September 2013

Programme day-1:
Conference chair—Ian Mackintosh, IASB Vice-Chairman

08:30 Registration
Tea/Coffee

09:00 Welcome and IASB update
Hans Hoogervorst, IASB Chairman

09:20 Conceptual Framework project: Asset and liability definitions and recognition
(20 minutes)
Peter Clark, Director of Research, IASB

Small group discussions: Asset and liability definitions and recognition
Discussion group leaders:
- Jim Obazee (chair)
- Kevin Stevenson (chair)
- Linda Mezon (chair)
- Alfred Wagenhofer (chair)
- Clement Chan (chair)

11:30 Feedback from small group discussions: Asset and liability definitions and recognition
5 presenters x +10 minutes each

12:30 Lunch

13:30 Conceptual Framework project: measurement and other comprehensive income
(30 minutes)
Rachel Knubley, Technical Principal, IASB

Small group discussions: measurement and OCI
Discussion group leaders:
- Felipe Pérez Cervantes (chair)
- Ikuo Nishikawa (chair)
- Tom Linsmeier (chair)
- Liesel Knorr (chair)
- Tricia O’Malley (chair)

15:30 Tea/Coffee

16:00 Feedback from small group discussions: measurement and OCI
5 presenters x +10 minutes each

17:00 Close Day 1

18:30 Dinner
Tuesday 24 September 2013

Programme day-2
Conference chair—Ian Mackintosh, IASB Vice-Chairman

08:00 Optional sessions
1. Education session: new revenue recognition standard: PK, IASB member, Henry Rees Associate Director, IASB, Allison McManus and possibly FASB staff
2. Education session: new hedging requirements: Darrel Scott IASB member and Sue Lloyd Senior Director Technical Activities, IASB
3. IFRS adoption and translation issues: Leilani Macdonald, Manager, Translation, Adoption and Copyright, IFRS Foundation
4. Post-implementation review (PIR) of IFRS 3 Business Combinations: Ian Mackintosh Vice-Chairman, IASB and Mariela Isern, IASB staff

09:00 Working with national standard-setters
Ian Mackintosh, IASB Vice-Chairman
Jurisdiction profiles: Yael Almog, Executive Director, IFRS Foundation
ASAF: Yael Almog
Research: Alan Teixeira, Senior Director, Technical Activities, IASB

10:00 Tea/Coffee break

10:30 Smaller group sessions
Choose 1 of:
- IFRS for SMEs: Darrel Scott, IASB member and Chairman SME IG and Michelle Fisher, IASB staff
- Insurance contracts: Patrick Finnegan, IASB member and Izabela Ruta, IASB staff
- Leases: Takatsugu Ochi, IASB member, Henry Rees, IASB staff and Cullen Walsh, FASB staff
- Disclosure: Stephen Cooper, IASB member, Alan Teixeira, Kristy Robinson, IASB staff and Holger Obst?

12:15 Lunch

13:15 Smaller group discussions
Choose 1 of:
- Financial instruments: Chair—Sue Lloyd; Classification and measurement—Sue Lloyd; Impairment—Riana Wiesner, IASB staff; and Macro hedge accounting—Yuji Yamishita, IASB staff.
- Rate regulated activities: Patricia McConnell, IASB member and Jane Pike, IASB staff
- Leases: Takatsugu Ochi, IASB member, Henry Rees, IASB staff and Cullen Walsh, FASB staff
- Conceptual Framework: liability equity split: Wei-Guo Zhang, IASB member, Peter Clark, IASB staff and Manuel Kapsis, IASB staff
- Agriculture: Stephen Cooper, IASB member, Michelle Fisher, IASB staff

15:00 IFRS Advisory Council update
Chair—Amaro Gomes, IASB member
Presenter—Christoph Hüttin, Vice-Chairman, IFRS Advisory Council

15:15 Jurisdiction updates
Ian Mackintosh, IASB Vice-Chairman
Presenters:
- AOSSG update: Kevin Stevenson, Chairman, AOSSG
- EFRAG update: Pieter Dekker, Technical Director, EFRAG
- FASB update: Tom Linsmeier, Member, FASB
- GLASS update: Jorge Gil, Chairman, GLASS
- IFASS update: Tricia O’Malley Chairman, IFASS
- PAFA update: Vickson Ncube, CEO, PAFA

16:15 End of conference