

FASB | IASB Education Meeting

Date **Friday 11 October 2024**

Location **FASB Boardroom, Norwalk, CT USA**

Agenda timings or topics may change as the meeting progresses.

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Time (US)	Time (UK)	Agenda ref.	Agenda item
08.00-08.05	13.00-13.05	-	Welcome and Introductions
08.05-08.35	13.05-13.35	21 40	Presentation and Disclosure <ul style="list-style-type: none"> • Disaggregation–Income Statement Expenses (FASB) • Statement of Cash Flows (FASB/IASB)
08.35-09.15	13.35-14.15	17 39	Intangibles <ul style="list-style-type: none"> • Research projects (FASB/IASB) • Software Costs (FASB)
9:15-10:25	14:15-15.25	3 36 14 37 / 10	Accounting for Sustainability-related Matters in the Financial Statements <ul style="list-style-type: none"> • Power Purchase Agreements (IASB) • Definition of a Derivative (FASB) • Climate-related Risks and other Uncertainties in the Financial Statements (IASB) • Environmental Credit Programs / Pollutant Pricing Mechanisms (FASB/IASB)
10:25-10.40	15:25-15:40		Break
10:40-11.10	15:40-16:10	6 7	Post-implementation Reviews <ul style="list-style-type: none"> • Revenue Recognition (FASB/IASB) • Leases (FASB/IASB)

11:10-12:20	16.10-17:20	<p>9 18</p> <p>13 35 41 42 33</p>	<p>Other Projects</p> <ul style="list-style-type: none"> • Rate-regulated Activities (IASB) • Business Combinations – Disclosures, Goodwill and Impairment (IASB) • Equity Method (IASB) • Purchased Financial Assets under CECL (FASB) • Government Grants (FASB) • KPIs (FASB) • Improvements to income tax disclosures (FASB)
12:20-12:30	17:20-17:30	-	Emerging issues and any other business