

FASB-IASB Education Meeting

Date **Friday 29 September 2023**

Location **IASB Boardroom, Columbus Building, 7 Westferry Circus, Canary Wharf, London E14 4HD**

Agenda timings or topics may change as the meeting progresses.

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Friday 29 September 2023

Time (UK)	Time (US)	Agenda ref.	Agenda item
09.00-09.05	04.00-04.05	-	Welcome and Introductions
09.05-10.20	04.05-05.20	21	Performance Reporting <ul style="list-style-type: none"> Disaggregation (FASB and IASB) Performance Measures (FASB and IASB)
10.20-10.35	05.20-05.35		Break
10.35-11.20	05.35-06.20	33 12 34	Other Disclosure Projects <ul style="list-style-type: none"> Improvements to Income Tax Disclosures (FASB) International Tax Reform—Pillar Two Model Rules (IASB) Segment Reporting (FASB)
11.20-12.10	06.20-07.10	18 35 13	Business Combinations / Equity Method of Accounting <ul style="list-style-type: none"> Business Combinations – Disclosures, Goodwill and Impairment (IASB) Purchased Financial Assets under CECL (FASB) Equity Method (IASB)
12.10-13.10	07.10-08.10		Lunch
13.10-14:25	08.10-09.25	16	Accounting for Sustainability-related Matters in the Financial Statements <ul style="list-style-type: none"> Classification and Measurement of Financial Instruments: ESG-Linked Financial Instruments (IASB)

		5 36 37 14	<ul style="list-style-type: none"> • Power Purchase Agreements (IASB) • Definition of a Derivative (FASB) • Environmental Credit Programs (FASB) • Climate-related Risks in the Financial Statements (IASB)
14.25-14.40	09.25-09.40		Break
14.40-15:10	09.40-10:10	38 39	Intangibles <ul style="list-style-type: none"> • Crypto Assets (FASB) • Software Costs (FASB)
15:10-15:30	10:10-10.30	9 40 41 -	Other Projects <ul style="list-style-type: none"> • Rate-regulated Activities (IASB) • Statement of Cash Flows (FASB) • Government Grants (FASB) • Emerging issues and any other business