

**MEETING OF THE ACCOUNTING REGULATORY COMMITTEE (ARC)**

**BRUSSELS, 23 MARCH 2015 (14:00 – 17:30)**

**ALBERT BORSCHETTE CONFERENCE CENTRE (MEETING ROOM:AB-1A)**

**AGENDA**

<b>Registration + Coffee</b>	<b>14:00 – 14:30</b>
<b>I. Approval of the draft agenda (<i>decision</i>)</b>	<b>14:30 – 14:35</b>
<b>II. Commission's update (<i>information</i>)</b> - Governance reform of EFRAG - Evaluation of IAS Regulation	<b>14:35 – 15:00</b>
<b>III. IFRS 9 – Financial Instruments – progress on the endorsement advice (<i>discussion</i>)</b>	<b>15:00 – 15:45</b>
<b>IV. IFRS 15 – Revenue from Contracts with Customers (<i>discussion</i>)</b>	<b>15:45 – 16:30</b>
<b>V. Pending IFRS endorsement:</b> - Amendments to IAS 27 Equity Method in Separate Financial Statements ( <i>discussion</i> ) - Amendments to IFRS 10 and IAS 28 – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ( <i>discussion</i> ) - Annual Improvements to IFRSs 2012-2014 Cycle ( <i>discussion</i> ) - Amendments to IFRS 10, 12 and IAS 28 Investment Entities: Applying the Consolidation Exception ( <i>discussion</i> )	<b>16:30 – 17:30</b>