

MEETING OF THE ACCOUNTING REGULATORY COMMITTEE (ARC)

BRUSSELS, 15 APRIL 2013 (10:00 – 17:00)

ALBERT BORSCHETTE CONFERENCE CENTRE (MEETING ROOM: AB- 4A)

DRAFT AGENDA

I. Registration + coffee 9:30 - 10:00

Informal meeting open to national standard setters who are not permanent ARC Members

II. Informal exchange of views with Mr Philippe Maystadt, Special Advisor to Commissioner Barnier, on strengthening EU voice on IFRS 10:00 – 13:00

- Outline of the mission: scope, timing, and areas expected to be covered by recommendations

Lunch break 13:00 – 14:30

Formal meeting of permanent ARC Members and observers

I. Approval of the minutes of the ARC meeting of 22.02.2013 and approval of the draft agenda (decision) 14:30 – 14:40

II. IASB technical projects 14:40 – 15:50

- IFRS 9 – Financial Instruments: Expected credit losses (Impairments) (*discussion*)
- IASB Interim Standard on Rate Regulated Activities (*discussion*)

III. Endorsement process 15:50 – 16:30

- Investment entities – Amendments to IFRS 10, IFRS 12 and IAS 27 (*discussion*)
- Amendments to IAS 39, Financial Instruments: Recognition and Measurement, Novation of derivatives and continuation of hedge accounting (*discussion*)

IV. Pending legislative initiatives / endorsement process 16:30 – 16:45

- Reporting on non-financial information by companies

(information)

- Accounting Directive ***(information)***
- Regulation on establishing a Union programme to support specific activities in the field of financial reporting and auditing for the period of 2014 – 2020 ***(information)***

V. AOB

16:45 – 17:00