

MEETING OF THE ACCOUNTING REGULATORY COMMITTEE (ARC)

BRUSSELS, 17 SEPTEMBER 2015 (10:30 – 17:00)

CHARLEMAGNE, ROOM MANS

**RUE DE LA LOI, 170
1040 - BRUXELLES**

DRAFT AGENDA

I. Approval of the draft agenda (<i>decision</i>)	10:30 – 10:35
II. Commission's update (<i>information</i>)	10:35 – 10:45
III. Evaluation report on the IAS Regulation (<i>discussion</i>)	10:45 – 11:45
IV. Forthcoming IASB consultations: - IASB agenda for 2016 (<i>discussion</i>) - IFRS Foundation governance review (<i>discussion</i>) - Conceptual Framework (<i>discussion</i>) (IASB representative will be invited for this agenda item)	11:45 – 13:00
Lunch break	13:00 – 14:30
V. The principle 'True and fair' in the Community accounting law (<i>discussion</i>)	14:30 – 15:00
VI. IFRS 9 – Financial Instruments (<i>discussion</i>)	15:00 – 16:15
VII. IFRS 14 – interim standard on rate regulated activities (<i>discussion</i>)	16:15 – 16:30
VIII. Update on IASB technical projects (<i>information</i>) - Leases	16:30 – 16:45
IX. Pending IFRS endorsement: - Amendments to IFRS 10, 12 and IAS 28 Investment Entities: Applying the Consolidation Exception (<i>discussion</i>) - Commission's update on other pending endorsement procedures	16:45 - 17:00