

AGENDA

Date **October 31, 2014**

Time **US Eastern Time Zone** **7 am – 2:00 pm**
UK Time Zone **11 am – 6:00 pm**

Location **FASB**
401 Merritt 7
Norwalk, Connecticut 06856-5116
US

IASB
30 Cannon Street
London EC4M 6XH
UK

October 31, 2014

Time [UK]	Time [US (EDT)]	Agenda item	Agenda ref.
11:00 – 11:30	07:00 – 07:30	Introductory remarks	-
11.30 – 12:15	07.30 – 08:15	Customer options for additional goods and services and nonrefundable upfront fees	6
12:15 – 12:45	08.15 – 08:45	Presentation of a contract as a contract asset or a contract liability	7
12:45 – 01:15	08.45 – 09:15	<i>Break</i>	
01:15 – 03:15	09:15 – 11:15	Determining the nature of a license of intellectual property	8
03:15 – 03:45	11:15 – 11:45	<i>Break</i>	
03:45 – 05:15	11:45 – 01:15	Distinct in the context of the contract	9
05:15 – 06:00	01:15 – 02:00	Contract enforceability and termination clauses	10

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