

# AGENDA

**Date** November 7, 2016

**Time** 8:30 am–12:00 pm

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

## November 7, 2016

Time	Agenda item	Agenda ref.
08:30– 08:35	Introductory Remarks	
08:35 – 09:15	Capitalization and Amortization of Incremental Costs of Obtaining a Contract	<b>57</b>
09:15 – 10:00	Sales-Based or Usage-Based Royalty with Minimum Guarantee	<b>58</b>
10:00– 10:15	Break	
10:15 – 11:15	Payments to Customers	<b>59</b>
11:15– 12:00	Over Time Revenue Recognition	<b>56</b>