



Round-table discussions

The IASB and FASB are holding round-table discussions on measurement in conjunction with their joint conceptual framework project in three locations during January and February, 2007, as follows:

16 and 17 January 2007 – Hong Kong, PRC;

29 January 2007 – London, UK;

1 February 2007 – Norwalk, Connecticut, USA.

Objective

The objective of these round tables is threefold:

- (1) To hear the views of representative IASB and FASB constituents on measurement early in the measurement phase of the conceptual framework project. The discussion around this objective will be unstructured. Any views on measurement that constituents wish to express are welcome.
- (2) To discuss whether the list of measurement issues identified in the plan for the measurement phase of the conceptual framework project is appropriate and substantially complete.
- (3) To discuss whether the initial inventory of potential measurement bases prepared by the project staff and the terminology associated with that inventory is substantially complete and understandable.

Participation

In contrast to round tables previously held by the Boards, these round tables are not based on a due-process document for which public comment has been invited and comment letters have been received. Those who would like to participate in one of the measurement round-table discussions were asked to register their interest.

Participants were selected from those who registered their interest so as to provide a broad representation of constituent groups. Registration for prospective participants ended on the 30 November 2006. Those selected to participate were notified by e-mail on 15 December 2006.

Please [click here](#) for the participant list for all 3 meetings

Observers

The round tables will be open to observation by the press and public and will be audio-taped for later listening on the IASB and FASB websites. As space for observers may be limited, those who would like to observe a round table session are asked to register by clicking on this observer link.

[Click here](#) to register as an Observer

Background material

This paper is the only essential background for these discussions. However, as the paper notes, the IASB and FASB

will be posting additional background materials, developed by staff and other sources but not reviewed by the Boards, on their websites. These materials should be posted by the first week of January.

[Click here](#) for a copy of this paper.

Date and location details

Hong Kong, PRC

Tuesday, January 16: Session 1: 13.00 hrs – 16.00 hrs

Wednesday, January 17: Session 2: 09.00 hrs – 12.00 hrs

Hong Kong Institute of Certified Public Accountants

37th Floor, Wu Chung House

213 Queen's Road East

Wanchai, Hong Kong

[Click here](#) for map

London, UK

Monday, January 29: Session 1: 09.00 hrs – 12.00 hrs

Session 2: 13.30 hrs – 16.30 hrs

Crowne Plaza London Hotel – The City

19 New Bridge Street

London, EC4V 6DB

<http://www.ichotelsgroup.com/h/d/cp/1/en/hotel/LONCY/transportation>

Norwalk, USA

Thursday, February 1: Session 1: 09.00 hrs – 12.00 hrs

Session 2: 13.30 hrs – 16.30 hrs

Financial Accounting Standards Board

401 Merritt 7

Norwalk, Connecticut 06856-5116

<http://www.fasb.org/directions&hotels>