

## Agenda items 7 and 8: Non-Exchange Expenses and Revenue

Item 7.1

David Bean and Todd Beardsworth

IPSASB Meeting

September 22-25, 2015

Toronto, Canada

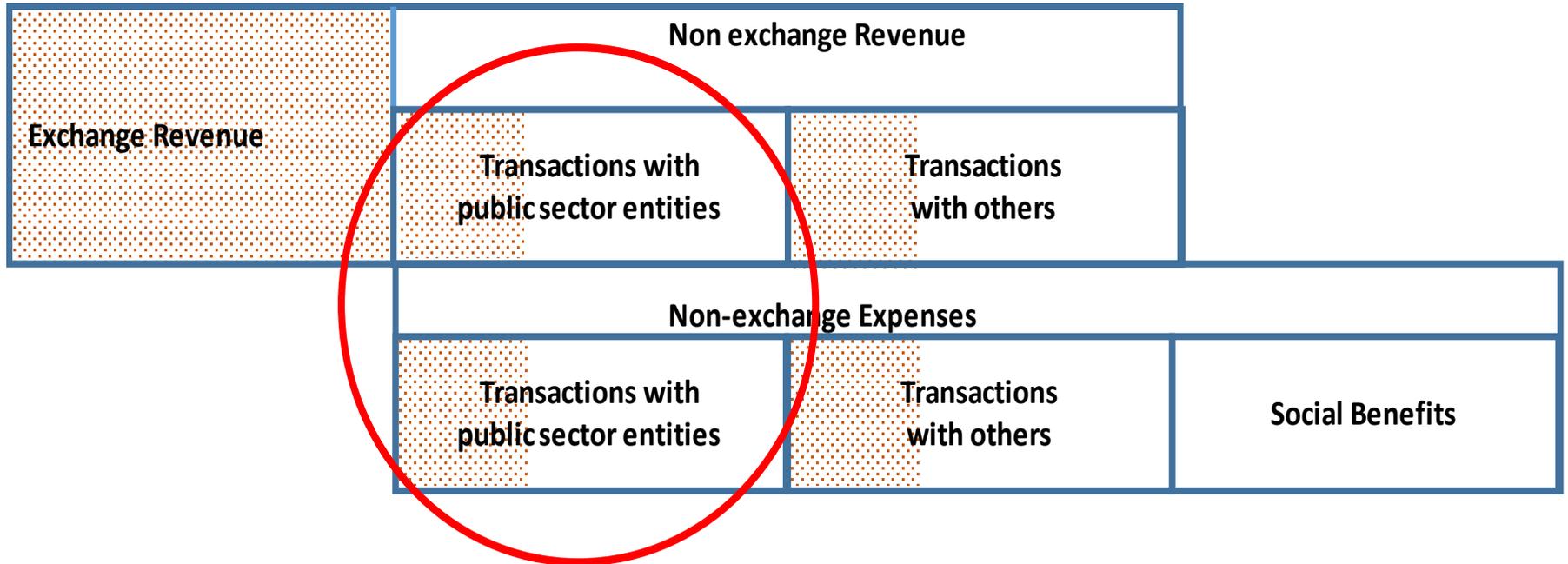
## Purpose of joint discussion

The IPSASB asked us to:

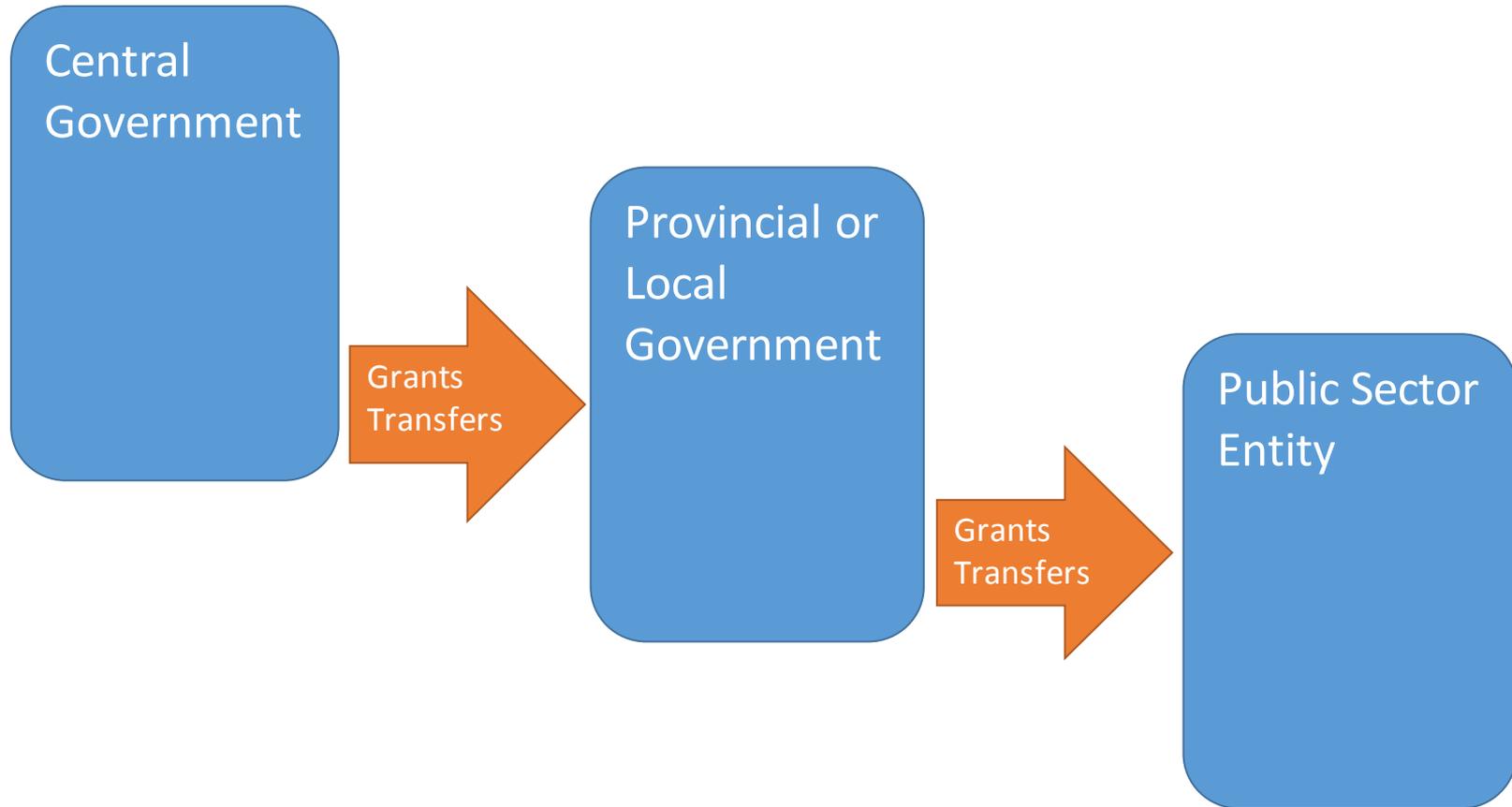
- Identify overlaps between projects
- Identify when symmetry should be considered
- Develop some common examples

Feedback sought

# Diagram 1



## Diagram 2



# Intersection of Projects

## Matter(s) for Consideration

1. Confirm intersection of projects

# Examples

## Matter(s) for Consideration

2. Use Appendix A examples in both projects?
3. Any further examples or variations?

# Performance Obligations

## Matter(s) for Consideration

4. Next meeting: definition of performance obligation

## Additional Factors

### Matter(s) for Consideration

5. Confirm that additional factors may affect recognition
6. Any other factors?

# Questions & Discussion

