



Thursday 6 May 2010

Time	Agenda Item
10:15 – 11:45	Introduction
	Active Committee Projects
11:45 – 13:00	<i>IAS 16 Property, Plant and Equipment</i> <ul style="list-style-type: none"> Accounting for production phase stripping costs in the mining industry (Agenda papers 2A, 2B)
	<i>IFRS 2 Share-based Payment</i> <ul style="list-style-type: none"> Vesting and non-vesting conditions (Agenda papers 3A, 3B, 3C, 3D)
13.00 – 14.00	Lunch
14.00 – 15.00	Active Committee Projects (Continued)
	<i>IFRS 2 Share-based Payment</i> Vesting and non-vesting conditions (Agenda papers 3A, 3B, 3C, 3D)
15:00 – 15:15	Review of Tentative Agenda Decisions published in March IFRIC Update
	<i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Accounting for costs included in self-constructed assets on transition (Agenda paper 4A)
	<i>IFRS 5 Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none"> Reversal of disposal group impairment losses relating to goodwill (Agenda paper 4B)
	<i>IAS 26 Accounting and Reporting by Retirement Benefit Plans</i> <ul style="list-style-type: none"> Valuation of plan assets (Agenda paper 4C)
15:15 – 16:00	Items for Continuing Consideration
	<i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Fixed date in derecognition exception (Agenda paper 5) Initial Measurement exemption for financial instruments (Agenda paper 5A)
	<i>IAS 1 Presentation of Financial Statements</i> <ul style="list-style-type: none"> Comparative information (Agenda paper 6)
16:00 – 16:15	Coffee/ tea break
16:15 – 18:15 (continued on Friday morning as needed)	New Items for Initial Consideration
	<i>IAS 40 Investment Property</i> <ul style="list-style-type: none"> Change from fair value model to cost model (reconsideration) (Agenda Paper 17)
	<i>IFRS 1 First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> Repeat application (Agenda paper 8) Clarification of borrowing costs exemption (Agenda Paper 9)
	<i>IFRS 3 Business Combinations</i> <ul style="list-style-type: none"> Puts on non-controlling interests (Agenda paper 11)

Friday 7 May 2010

Time	Agenda Item
9:00 – 9:30	Active Committee Projects (continued) <i>IFRS 2 Share-based Payment</i> <ul style="list-style-type: none"> • Vesting and non-vesting conditions (Agenda Papers 3A, 3B, 3C, 3D)
9:30 – 12:15 (including 15 minute coffee/ tea break)	New Items for Initial Consideration (Continued) <i>IAS 29 Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> • Reporting in accordance with IFRS after a period of chronic hyperinflation (Agenda Paper 12) <i>IAS 39 Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> • Impairment of financial assets reclassified from AFS to loans and receivables (Agenda Paper 13, 13A) <i>IAS 16 Property, Plant and Equipment</i> <ul style="list-style-type: none"> • Amendment to clarify accounting for servicing equipment (Agenda Paper 16) <i>IAS 1 Presentation of Financial Statements</i> <ul style="list-style-type: none"> • Going concern disclosures – specifying consequence of concern (Agenda Paper 18) <i>IAS 32 Financial Instruments: Presentation</i> <ul style="list-style-type: none"> • Clarification of the puttable instruments criteria for income trust units (Agenda Paper 14, 14A) <i>IAS 12 Income Taxes</i> <ul style="list-style-type: none"> • Recognising deferred tax assets for unrealised losses on AFS debt securities (Agenda Paper 15)
12.15 – 12.30	Administrative Session <ul style="list-style-type: none"> • Committee work in progress (Agenda Paper 19)