

Date 22-23 October 2019

Location IASB, Boardroom,
Columbus Building | 7 Westferry Circus |
Canary Wharf | London E14 4HD | UK

AGENDA [10/10//2019]

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on [Twitter](#) at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

Tuesday 22 October

Time UK	Agenda item	Agenda ref.
	Implementation Matters	
10.30-12.15	<ul style="list-style-type: none"> PPE—Proceeds before Intended Use Onerous Contracts—Costs of Fulfilling a Contract Sale of a Single Asset Entity Containing Real Estate September 2019 IFRIC Update 	12
12.15-13.15	Lunch	
13.15-14.45	Business Combinations under Common Control	23
14.45-15.45	Management Commentary	15
15.45-16.00	Break	
16.00-17.00	Amendments to IFRS 17 Insurance Contracts	2

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Time UK	Agenda item	Agenda ref.
09.30- 11.30	IBOR Reform and the Effects on Financial Reporting	14
11.30- 11.45	Break	
11.45- 12.45	Financial Instruments with Characteristics of Equity	5
12.45- 13.45	Lunch	
13.45- 14.15	Dynamic Risk Management	4
14.15- 14.45	SME standard review and update	30
14.45- 15.45	Subsidiaries that are SMEs	31
15.45- 16.00	Break	
16.00- 17.30	Accounting Policies and Accounting Estimates (amendments to IAS 8)	26