

Project **Joint Venture**Topic **Areas to cover in the Board meeting**

Areas to cover in this Board meeting

1. The Agenda Papers below cover the areas that we would like to address in this Board meeting.

Agenda Paper (AP)	Objective of the AP
Agenda Paper 8-A	To discuss whether the final standard should include a term to designate parties to a joint arrangement that do not share in 'joint control' and if so, which the accounting requirements for these parties should be.
Agenda Paper 8-B	To discuss the main areas where clarification in the final standard is needed relating to the accounting for a party of its interests in a 'joint operation'.

This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of the IASB.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IASB.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in IASB *Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.