

The IFRIC meeting agenda and timetable for individual agenda items is posted in advance of the meeting on the IASB Website but is subject to change. Observers are encouraged to check the Website shortly before the meeting for last minute changes. The timing of sessions may change on the day of the meeting (without notice) if previous sessions take less or more time than anticipated. IASB cannot accept any responsibility for losses or inconvenience caused by changes to timing or difficulties in accommodating members of the public.

IFRIC Meeting
Thursday 7 May 2009
Agenda and Running Order (29/04/09)

IASB Offices - 30 Cannon Street, London (Boardroom)

Thursday 7 May 2009

Time	Agenda Item
10:00 – 10:15	Introduction (Agenda Paper 1)
10:15 – 11:00	Compliance costs for REACH (Agenda Paper 2)
11:00 – 11:15	Tea/coffee break
11:15 – 12:00	Venture capital consolidations and partial use of fair value through profit or loss (Agenda Paper 3)
12:00 – 13:00	Lunch
13:00 – 13:30	Determination of cash equivalents (Agenda Paper 4 and Addendum)
13:30 – 15:00 (Including 15 minute break)	Review of Tentative Agenda Decisions published in March IFRIC Update (Agenda Paper 5)
	<ul style="list-style-type: none"> • Classification of tonnage taxes (Agenda Paper 5A)
	<ul style="list-style-type: none"> • Disclosure of idle assets and construction in progress (Agenda Paper 5B)
	<ul style="list-style-type: none"> • Accounting for sales costs (Agenda Paper 5C)
	<ul style="list-style-type: none"> • Participation rights and calculation of the effective interest rate (Agenda Paper 5D)
	<ul style="list-style-type: none"> • Classification of failed loan syndications (Agenda Paper 5E)
	<ul style="list-style-type: none"> • Discount rate assumptions used in fair value calculations (Agenda Paper 5F)
	<ul style="list-style-type: none"> • Voluntary prepaid contributions under a minimum funding requirement (Agenda Paper 5G)

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15:00 – 17:00	Staff Recommendations for Tentative Agenda Decisions
	<ul style="list-style-type: none"> • IFRS 3 <i>Business Combinations</i> (Agenda Paper 6)
	<ul style="list-style-type: none"> • Acquisition related costs in a business combination (Agenda Paper 6A)
	<ul style="list-style-type: none"> • Earlier application of revised IFRS 3 (Agenda Paper 6B)
	<ul style="list-style-type: none"> • Treatment of transaction costs on acquisition or disposal of non-controlling interests (Agenda Paper 6C)
	<ul style="list-style-type: none"> • Potential effect of IFRS 3 (as revised in 2008) and IAS 27 (as amended in 2008) on equity method accounting (Agenda Paper 7)
	<ul style="list-style-type: none"> • Impairment of investments in associates (Agenda Paper 8)
	<ul style="list-style-type: none"> • Hedging using more than one derivative as the hedging instrument (IG.F.2.1) (Agenda Paper 9)
	<ul style="list-style-type: none"> • Meaning of “significant or prolonged” (Agenda Paper 10)
	<ul style="list-style-type: none"> • Scope of IFRIC 12 (Agenda Paper 11)
	<ul style="list-style-type: none"> • Applicability to the customer (Agenda Paper 12)
	<ul style="list-style-type: none"> • Interim fair value disclosures (Agenda Paper 14)
17:00 – 17:30	Administrative Session
	<ul style="list-style-type: none"> • IFRIC work in progress (Agenda Paper 13)