



Project **Annual Improvements Project – 2009 - 2011 cycle**

Topic **Session overview**

1. The staff identified the following potential Annual Improvements issues to be discussed during the meeting.
2. Following discussions during this meeting, the IFRIC may recommend some of these issues be included in the *Improvements to IFRSs* exposure draft that will be published in August 2010.
3. The table below draws a list of these issues and the related agenda papers:

Agenda Paper	Title
AP 7A	Hard wire dates (IFRS 1)
AP 7B	Contingent consideration and first-time adoption (IFRS 3R)
AP 7C	Determination of scope (IFRS 8)
AP 7D	Repayment of investment/CTA (IAS 21)
AP 7E	Valuation of plan assets (IAS 26)
AP 7F	Consistency in disclosure of total segment assets (IAS 34)

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

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 IFRIC or 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.

Decisions made by the IFRIC are reported in *IFRIC Update*.

Interpretations are published only after the IFRIC and the Board have each completed their full due process, including appropriate public consultation and formal voting procedures. The approval of an Interpretation by the Board is reported in *IASB Update*.