

Thursday 6 January 2011			
Time	Agenda Item		Agenda Paper
10:00 10:15	Introduction		
10:15 – 11:45	Active Committee Projects		
	IAS 16 <i>Property, Plant and Equipment</i> Accounting for production phase stripping costs in the mining industry – comment letter analysis		2
11:45– 12:00	Review of Tentative Agenda Decisions published in November IFRIC Update		
	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> Inclusion of own credit risk in discount rate 		3
12:00 – 13:00	New items for initial consideration		
	IFRS 3 <i>Business Combinations</i> and IAS 39 <i>Financial Instruments Recognition and Measurement</i> <ul style="list-style-type: none"> Hedging the foreign exchange risk in a business combination 		4
	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> <ul style="list-style-type: none"> Hierarchy of guidance to select an accounting policy 		5
13:00 – 14:00	Lunch		
14:00 – 15:00	Active Committee Projects		
	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Put options written over non-controlling interests 		6
15:00 – 16:30	Annual Improvements		
	<ul style="list-style-type: none"> Annual Improvements Criteria – comment letter analysis 		7
16.30 – 16:45	Coffee/Tea		

Time	Agenda Item	Agenda Paper	
16:45 – 17:30	Items for continuing consideration		
	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> • Current/non current classification of debt (rollover agreements) 		8

Friday 7 January 2011			
Time	Agenda Item	Agenda Paper	
9:00 – 10:30	New items for initial consideration (continued)		
(Includes 15 Minutes coffee break)	IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i> <ul style="list-style-type: none"> • Contingent pricing of PPE and intangible assets 		10
10:30 – 10:45	Administrative Session <ul style="list-style-type: none"> • Committee work in progress 		9