

Thursday 7 July 2011		
Time	Agenda Item	Agenda Paper
10:00 – 10:15	Introduction	1
10:15 – 11:45	Active Committee Projects	
	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Accounting for production phase stripping costs in the mining industry 	2 – 2D
11.45 – 12.45	Items for continuing consideration	
	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i> <ul style="list-style-type: none"> Use of IFRIC 6 by analogy 	5
12.45 – 13:00	Review of Tentative Agenda Decisions published in May IFRIC Update	
	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Cost of testing asset – element of cost 	3
13:00 – 13:30	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Defined contribution plans with vesting conditions 	4
13:30 – 14:30	Lunch	
14.30 – 15.45	New items for initial consideration	
	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Business combinations involving newly formed entities: Factors affecting identification of the acquirer Common control transactions 	6 – 6B
15.45 – 16.30	IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> Group reorganisations in separate financial statements 	7
16.30 – 16.45	Tea/Coffee break	
16.45 – 17.30	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Definitions of a business 	8

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Time	Agenda Item	Agenda Paper
09.00 – 10.00	New items for initial consideration (continued)	
	IFRS 11 <i>Joint Arrangements</i> <ul style="list-style-type: none">• Acquisition of interest in joint operation	9
10.00 – 11.00	IFRS 8 <i>Operating Segments</i> <ul style="list-style-type: none">• Aggregation of operating segments and identification of the chief operating decision maker	11
11.00 – 11.30	Administrative Session	
	<ul style="list-style-type: none">• Committee work in progress• Review of statistics of the Committee's activity	10 14