

IFRS Interpretations Committee

Meeting

Agenda (08.03.2011)

Date 10 and

10 and 11 March 2011

IASB Offices - 30 Cannon Street, London (Boardroom)

Thursday 10 N	viarcn 2011		
Time	Agenda Item	Agenda Item	
10:00-10:15	Introduction		
10:15–11:45	Active Committee Projects		
	IAS 16 Property, Plant and Equipment		
	• Accounting for production phase stripping costs in the mining industry	2	
11:45–13:00	IAS 32 Financial Instruments: Presentation	3	
	Put options written over non-controlling interests		
13:00–14:00	Lunch		
14.00–15:30	IAS 16 Property, Plant and Equipment and IAS 38 Intangible Assets	4	
	• Contingent pricing of PPE and intangible assets		
15.30–16.15	Review of Tentative Agenda Decisions published in January IFRIC Update		
	IAS 37 Provisions, Contingent Liabilities and Contingent Assets	5	
	• Inclusion of own credit risk in discount rate		
	IAS 8 Accounting Policies, Changes in Accounting Estimates and	6	
	<i>Errors</i>Hierarchy of guidance to select an accounting policy		
16.15–16:30	Coffee/Tea		
16:30–17:30	Items for continuing consideration		
10:30-17:30	IFRS 2 Share-based Payments	7	
	 Share-based payment awards settled net of tax withholding 	7A	
17:30-18:15	Active Committee Projects		
	IFRS 2 Share-based Payments	8	
	Vesting and Non-vesting Conditions		

Friday 11 March 2011			
Time	Agenda Item	Ref Number	
09.00 - 10.00	New items for initial consideration (continued)		
	IFRIC 15 Agreements for the Construction of Real Estate	9	
	Clarification of meaning of continuous transfer		
10:00 -11.30	Board Projects		
	Targeted consultation on post implementation review framework	10	
	Targeted consultation on post implementation review numework	10A	
11.30 - 11.45	Administrative Session	11	
	Committee work in progress	11	