

Thursday 5 May 2011		
Time	Agenda Item	Agenda Paper
10:00 – 10:15	Introduction	
10:15 –	Active Committee Projects	
11:45	IAS 16 <i>Property, Plant and Equipment</i> • Accounting for production phase stripping costs in the mining industry	2 2A
11:45 – 13:15	IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i> • Contingent pricing of PPE and intangible assets	3
13:00 – 13:45	Lunch	
13:45 –	Items for continuing consideration	
14:30	IFRIC 15 <i>Agreements for the Construction of Real Estate</i> • Clarification of meaning of continuous transfer	4
14:30 –	New items for initial consideration	
15:15	IFRS 8 <i>Operating Segments</i> • Reconciliation of segment assets in IFRS 8	5
15:15 – 15:45	IAS 7 <i>Statement of Cash Flows</i> • Classification of interest paid that is capitalised	6
15:45 – 16:30	IFRS 2 <i>Share-based Payment</i> • Modifications that affect classification of the award	7
16:30 – 17:00	IAS 16 <i>Property, Plant and Equipment</i> • Revaluation model – proportionate restatement	9
17:00 – 17:30	IAS 16 <i>Property, Plant and Equipment</i> • Cost of testing asset – element of cost	10
17:30 – 18:15	IAS 19 <i>Employee Benefits</i> • Defined contribution plans with vesting conditions	11

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Time	Agenda Item	Agenda Paper
09.00 – 09.30	<u>Discussion continued from Thursday</u> IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Accounting for production phase stripping costs in the mining industry 	2B
09.30 – 10.15	New items for initial consideration (continued) IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> Contributions to a jointly –controlled entity or associate 	13
10.15 – 11.00	IAS 28 <i>Investments in Associates</i> <ul style="list-style-type: none"> Accounting for share of changes in associate’s net assets 	14
11.00 – 12.00	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRS 6 <i>Exploration for and Evaluation of Mineral Resources</i> <ul style="list-style-type: none"> Use of IFRIC 6 by analogy 	15
12.00 – 12.15	Administrative Session <ul style="list-style-type: none"> Committee work in progress 	16

- Agenda Paper 8 will not be used at this meeting
- Agenda Paper 12 will not be used at this meeting