
Date 08-09 | September | 2011

AGENDA

[07/09/2011]

Location IASB
30, Cannon Street
London EC4M 6XH
UK

08 September 2011

Time	Agenda item	Agenda ref.
10.00 – 10.15	Introduction	1
	Active Committee Projects	
10.15 –	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRIC 6	2
12.00	<i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i>	2A 2B
	• Use of IFRIC 6 by analogy	2C
12.00 –	Review of Tentative Agenda Decisions published in July IFRIC Update	
13.00	IFRS 3 <i>Business Combinations</i>	
	• Business combinations involving newly formed entities: Factors affecting identification of the acquirer	3A
	• Business combinations under common control	3B
	• Acquirer in a reverse acquisition	3C
	IAS 27 <i>Consolidated and Separate Financial Statements</i>	
	• Group reorganisations in separate financial statements	3D
13.00 – 14.00	Lunch	
14.00 –	Items for continuing consideration	
16.30	IFRS 8 <i>Operating Segments</i>	
	• Aggregation of operating segments and identification of the chief operating decision maker	4
	IFRS 3 <i>Business Combinations</i>	5
	• Definition of a business	
	IFRS 11 <i>Joint Arrangements</i>	
	• Acquisition of interest in joint operation	
16.30 –	New items for initial consideration	
17.00	IFRS 1 <i>First-time adoption of IFRSs</i>	
	• Prospective application provisions for first-time adopters	6

17.00 –	Administrative Session	
17.15	<ul style="list-style-type: none"> Committee work in progress 	7

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Time	Agenda item	Agenda ref.
09.00 –	New items for initial consideration	
13.00	IAS 12 <i>Income Taxes</i>	
	<ul style="list-style-type: none"> Clarification of circumstances in which presumption of manner of recovery of investment property can be rebutted 	8
	IAS 7 <i>Statement of Cash Flows</i>	
	<ul style="list-style-type: none"> Classification of cash payments for deferred and contingent consideration 	9
	IAS 16 <i>Property, Plant and Equipment</i>	
	<ul style="list-style-type: none"> Recognition of insurance recoveries 	10
	IFRS 10 <i>Consolidated Financial Statements</i>	
	<ul style="list-style-type: none"> Transitional requirements 	12
	IAS 12 <i>Income Taxes</i>	
	<ul style="list-style-type: none"> Recognition of deferred tax for single assets in a corporate entity 	13
