
Date 17-18 | January | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[6 January 2012]

17 January 2012

Time	Agenda item	Agenda ref.
10.00 – 10.15	Introduction	
	Active Committee Projects	
10.15 –	IAS 32 Financial Instruments: <i>Presentation</i>	2
11.15	<ul style="list-style-type: none"> Put options written over non-controlling interests 	
11.15 –	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and	
12.30	IFRIC 6 <i>Liabilities arising from Participating in a Specific Market— Waste Electrical and Electronic Equipment</i>	3
	<ul style="list-style-type: none"> Levies charged for participation in a specific market – date of recognition of Liability 	
12.30 –	Review of Tentative Agenda Decisions published in November	
12.50	IFRIC Update	
	IAS 19 <i>Employee Benefits</i>	
	<ul style="list-style-type: none"> Definition of Termination benefits 	4
12.50 – 13.30	Lunch	
	Items for continuing consideration	
13.30 –	IFRS 11 <i>Joint Arrangements</i>	
15.00	<ul style="list-style-type: none"> Acquisition of interest in joint operation 	5
	IAS 28 <i>Investments in Associates</i>	
15.00 –	<ul style="list-style-type: none"> Application of the equity method when an associate's equity changes outside of comprehensive income 	6 6A
16.00 – 16.10	Break	
	IFRIC 12 <i>Service Concession Arrangements</i>	
16.10 – 17.10	<ul style="list-style-type: none"> Payments made by an operator in a service concession arrangement 	7

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17 January 2012 (continued)

Time	Agenda item	Agenda ref.
17.10 –	IAS 33 <i>Earnings per Share</i>	8
17.40	<ul style="list-style-type: none"> Calculating EPS with non-cumulative preference dividends 	
17.40 –	Annual Improvements (continues Friday)	
18.15	Comment letter analysis on June 2011 Exposure Draft	
	<ul style="list-style-type: none"> Cover note 	10
	<ul style="list-style-type: none"> IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>—Repeated application of IFRS 1 	10A
	<ul style="list-style-type: none"> IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>—Borrowing costs relating to qualifying assets for which the commencement date for capitalisation is before the date of transition to IFRSs 	10B
	<ul style="list-style-type: none"> IAS 1—<i>Presentation of Financial Statements</i>—Clarification of the requirements for comparative information 	10C
	<ul style="list-style-type: none"> IAS 16 <i>Property, Plant and Equipment</i>—Classification of servicing equipment 	10D
	<ul style="list-style-type: none"> IAS 32 <i>Financial Instruments: Presentation</i>—Tax effect of distribution to holders of equity instruments 	10E
	<ul style="list-style-type: none"> IAS 34 <i>Interim Financial Reporting</i>—Interim financial reporting and segment information for total assets 	10F

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Time	Agenda item	Agenda ref.
09.00 –	Annual Improvements	
11.00	<ul style="list-style-type: none"> Comment letter analysis on June 2011 Exposure Draft (continued) 	10-10F
11.00 –	Break	
11.15		
11.15 –	<ul style="list-style-type: none"> Comment letter analysis on June 2011 Exposure Draft (continued) 	10-10F
12.15		
12.15 –	Lunch	
13.00		
13.00 –	New items for initial consideration¹	
14.55		
	IAS 2 <i>Inventories</i>	
	<ul style="list-style-type: none"> Long-term prepayments for inventory supply contracts 	11
	IAS 41 <i>Agriculture</i>	
	<ul style="list-style-type: none"> Disclosure of the components of changes in fair value and associated valuation techniques 	12
	IAS 28 <i>Investments in Associates</i> and SIC 13 <i>Jointly Controlled Entities— Non-Monetary Contributions by Venturers</i>	
	<ul style="list-style-type: none"> Definition of the term ‘non-monetary asset’ in SIC 13 and IAS 28 (2011) 	13
	Administrative Session	
	<ul style="list-style-type: none"> Committee work in progress 	14

Agenda paper 9 will not be used at this meeting

¹ If there is insufficient time to discuss all papers, those that are not discussed will be deferred to the March 2012 Interpretations Committee Meeting