
Date 18-19 | September | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[11 September 2012]

18 September 2012

Time	Agenda item	Agenda ref.
10.00- 10.15	Introduction	
Active Committee Projects		
10.15- 11.15	IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i> , IFRIC 12 <i>Service Concession Arrangements</i> <ul style="list-style-type: none"> Contingent pricing of PPE and intangible assets 	2
Items for continuing consideration		
11.15- 12.00	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Continuing employment 	4
12.00- 12.45	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Accounting for contribution based promises 	5-5B
12.45- 13.45	Lunch	
13.45- 14.30	IAS 41 <i>Agriculture</i> and IFRS 13 <i>Fair Value Measurement</i> <ul style="list-style-type: none"> Valuation of biological assets using a residual method 	7
14.30- 15.15	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Measurement of the net DBO with employee contributions 	10
15.15- 15.45	IAS 27 <i>Separate Financial Statements</i> <ul style="list-style-type: none"> Non-cash acquisition of non-controlling interest 	11
15.45- 16.00	Break	

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18 September 2012 (continued)

Time	Agenda item	Agenda ref.
	Review of Tentative Agenda Decisions published in May IFRIC Update	
16.00- 16.30	IAS 39 <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Accounting for different aspects of restructuring Greek Government Bonds 	3
16.30- 16.45	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Accounting for contribution based promises 	5C
16.45- 17.15	IAS 16 <i>Property, Plant and Equipment</i> , IAS 38 <i>Intangible Assets</i> and IAS 17 <i>Leases</i> <ul style="list-style-type: none"> Purchase of right to use land 	6

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19 September 2012

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New Items for initial consideration		
09.00-09.45	IAS 28 <i>Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> Impairment of investments in associates in separate financial statements 	12
09.45-10.30	IAS 40 <i>Investment Property</i> <ul style="list-style-type: none"> Accounting for telecommunication tower 	13
10.30-11.00	IAS 39 <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Presentation of income and expense 	14
11.00-12.00	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Accounting for reverse acquisition transactions where the acquiree is not a business 	15
12.00-12.15	Administrative Session <ul style="list-style-type: none"> Committee work in progress 	17

- Agenda Paper 8 will not be used at this meeting
- Agenda Paper 9 will not be used at this meeting
- Agenda Paper 16 will not be used at this meeting