

Date 22-23 | January | 2013

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[14 January 2013]

22 January 2013

Time	Agenda item	Ref No.	Agenda ref.	Presenter
09.00-	Introduction	n/a	1	Wayne Upton
09.10	<ul style="list-style-type: none"> Opening remarks Administrative matters Minutes of November 2012 meeting 			(Chair)
Review of Tentative Agenda Decisions published in September IFRIC Update				
09.10-	IFRS 3 <i>Business Combinations</i>	IFRS 3-13	5	Leonardo Piombino
09.20	<ul style="list-style-type: none"> Continuing employment 			
09.20-	IAS 27 <i>Separate Financial Statements</i>	IAS 27-15	6	Leonardo Piombino
09.30	<ul style="list-style-type: none"> Non-cash acquisition of non-controlling interest 			
09.30-	IAS 28 <i>Investments in Associates and Joint Ventures</i>	IAS 28-3	7	Leonardo Piombino
09.40	<ul style="list-style-type: none"> Impairment of investments in associates in separate financial statements 			
09.40-	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	IAS 39-32	8	Riana Wiesner
10.00	<ul style="list-style-type: none"> Negative interest rates 			
Items for continuing consideration				
10.00-	IAS 19 <i>Employee Benefits</i>	IAS 19-20	9	Kazu Sakaguchi
10.45	<ul style="list-style-type: none"> Measurement of the net DBO for post employee benefit plans with employee contributions 			
10.45-	IAS 19 <i>Employee Benefits</i>	IAS 19-22	10	Leonardo Piombino
11.45	<ul style="list-style-type: none"> Determination of discount rate 			
11.45-	IAS 7 <i>Statement of Cash Flows</i>	IAS 7-8	12	Denise Durant
12.45	<ul style="list-style-type: none"> Definitions of operating, financing and investing Classification of interest paid that is capitalised as part of the cost of an asset 		12A	

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22 January 2013 (continued)

Time	Agenda item	Ref no	Agenda ref.	Presenter
12.45-13.45	Lunch			
13.45-14.00	IAS 10 <i>Events after the Reporting Period</i> <ul style="list-style-type: none"> Reissue of financial statements 	IAS 10-1	13	Leonardo Piombino
14.00-14.45	IAS 40 <i>Investment Property</i> <ul style="list-style-type: none"> Accounting for a structure that appears to lack the physical characteristics of a building 	IAS 40-1	14	Kenichi Yoshimura
Active Committee Projects				
14.45-15.25	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"> Variable payments for the separate acquisition of PPE and intangible assets 	IAS 16-5	2	Patrick Le Flao
15.25-16.25	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> Disclosures requirements about assessment of going concern 	IAS 1-8	3	April Pitman
New Items for initial consideration				
16.25-17.10	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> Timing of the recognition of intercompany recharges 	IFRS 2-13	18	April Pitman

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Due Process Documents				
09.00-10.00	IAS 32 Financial Instruments: <i>Presentation</i> <ul style="list-style-type: none"> Put options written over non-controlling interests 	IAS 27-11	17	Liz Figgie
10.00-11.00	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i> <ul style="list-style-type: none"> IFRIC Interpretation X Levies 	IFRIC 6-1	16	Patrick Le Flao
Annual Improvements				
11.00-11.10	<ul style="list-style-type: none"> Cover note 		15	Thomas Harzheim
11.10-12.10	<ul style="list-style-type: none"> IFRS 2—Definition of ‘vesting conditions’ 		15A	Denise Durant
12.10-12.55	<ul style="list-style-type: none"> IFRS 3—Accounting for contingent consideration in a business combination 		15B	Amy Bannister
12.55-13.35	<ul style="list-style-type: none"> Lunch 			
13.35-14.05	<ul style="list-style-type: none"> IAS 1—Current/non-current classification of liabilities 		15C	Patrick Le Flao
14.05-14.25	<ul style="list-style-type: none"> IAS 38—Revaluation method—proportionate restatement of accumulated depreciation 		15D	Amy Bannister
14.25-14.55	<ul style="list-style-type: none"> IAS 24—Key management personnel services 		15E	April Pitman

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23 January (Continued)

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New Items for initial consideration				
14.55-15.35	IAS 39 Financial Instruments: Recognition and Measurement: <ul style="list-style-type: none"> Novation of derivatives under EMIR legislation 	IAS 39-34	21	Won-Hee Han
15.35-16.05	IFRS 7 <i>Financial Instruments: Disclosures</i> <ul style="list-style-type: none"> Whether the transfers of financial assets disclosure requirements apply to servicing rights/obligations 	IFRS 7-3	11	Barbara Davidson
16.05-16.25	IAS 28 <i>Investments in Associates and Joint Ventures</i> /IFRS3 <i>Business Combinations</i> <ul style="list-style-type: none"> Associates and common control 	IAS 28-9	22	Kazu Sakaguchi
16.25-16.30	IAS 7 <i>Statement of Cash Flows</i> <ul style="list-style-type: none"> Identification of cash equivalents 	IAS 7-9	23	Denise Durant
16.30-16.50	IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> Applicability of IAS 29 to financial statements prepared under the concept of financial capital maintenance in constant purchasing power units 	IAS 29-4	20	Kenichi Yoshimura
16.50-17.00	Administrative Session <ul style="list-style-type: none"> Committee work in progress 	n/a	4	Michael Stewart

- *Agenda Paper 19 will not be used at this meeting*