
Date 12 - 13 | March | 2013

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

As at 05 March 2013

12 March 2013

Time	Agenda item	Agenda ref.
10.00- 10.10	Introduction	
Review of Tentative Agenda Decisions published in November IFRIC Update		
10.10- 10.30	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 	2
10.30- 10.45	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Accounting for reverse acquisition transactions where the acquiree is not a business 	3
IFRS IC / IASB requests for further analysis		
10.45- 11.45	IAS 7 <i>Statement of Cash Flows</i> <ul style="list-style-type: none"> Review of definitions of operating, financing and investing 	7
Active IFRS IC agenda projects		
11.45- 12.25	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 	4
Due process documents for redeliberation		
12.25- 12.45	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 	8

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12 March 2013 (continued)

Time	Agenda item	Agenda ref.
12.45- 13.15	Annual Improvements	
	<ul style="list-style-type: none"> Cover note 	9
	<ul style="list-style-type: none"> IFRS 3—Accounting for contingent consideration in a business combination 	9A
	<ul style="list-style-type: none"> IAS 7 – Interest paid that is capitalised 	9C
13.15- 14.15	Lunch	
14.15- 14.55	IFRS 3 <i>Business Combinations</i>	10
	<ul style="list-style-type: none"> Mandatory purchase of NCI in BC obtaining control of listed entity 	
	Work in progress	
14.55- 15.15	IAS 19 <i>Employee Benefits</i>	14
	<ul style="list-style-type: none"> Determination of discount rate 	
15.15- 15.45	IFRS 2 <i>Share-based payment</i>	
	<ul style="list-style-type: none"> Cover 	5
	<ul style="list-style-type: none"> Share-based payment awards settled net of tax withholdings 	5B
	<ul style="list-style-type: none"> Modification of a share-based payment transaction from cash-settled to equity-settled 	5C
15.45- 16.00	Break	
	New Issues	
16.00- 16.45	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>	12
	<ul style="list-style-type: none"> Classification in conjunction with a planned IPO and change on disposal method 	
16.45- 17.15	IFRS 10 <i>Consolidated Financial Statements</i>	11
	<ul style="list-style-type: none"> Protective rights and continuous assessment of control under IFRS 10 	

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New issues		
09.00-09.40	IAS 28 <i>Investments in Associates and Joint Ventures</i>	13
	<ul style="list-style-type: none"> Elimination of intercompany profits between an issuer and its joint venture 	
09.40-10.10	IAS 19 <i>Employee Benefits</i>	15
	<ul style="list-style-type: none"> Post vs Pre-tax discount rate 	
10.10-10.55	IFRS 7 <i>Financial Instruments: Disclosures</i>	16
	<ul style="list-style-type: none"> Applicability of the amendments to IFRS 7 Financial Instruments: Disclosures, on offsetting financial assets and financial liabilities to condensed interim financial statements 	
10.55-11.10	Administrative Session	17
	<ul style="list-style-type: none"> Interpretations Committee work in progress 	
11.10-11.20	Administrative Session	18
	<ul style="list-style-type: none"> Review of Interpretations Committee work in 2012 	

Agenda Papers 5A, 6 and 9B will not be discussed in this meeting