

AGENDA

Global Preparers Forum meeting

DATE Monday 11 November 2013

LOCATION IFRS Foundation (Boardroom), 30 Cannon Street, London, EC4M 6XH

Time	Agenda item	Agenda paper #
09.30 – 10.15	IASB Work plan update <ul style="list-style-type: none"> To include an update on IASB projects eg financial instruments and insurance contracts. To also update on the IASB's work on effects analysis 	1
10.15 – 11.15	IFRS Interpretations Committee update <ul style="list-style-type: none"> To give the GPF members an update on some of plans to support changes to IFRSs (including work done by the IFRS Interpretations Committee and IASB Educations Initiative) To include an update on some of the recent projects done by the IFRS Interpretations Committee To seek your views on current proposals with respect to disclosures about going concern 	2
11.15 – 11.30	Break	
11.30 – 12.00	Revenue recognition Update on recent developments, including about the joint implementation group	3
12.00 – 12.30	Leases To receive a very high level overview of the comments received on the ED 2013	4
12.30 – 13.30	Lunch break	
13.30 – 14.15	Conceptual Framework: Liabilities To seek your views on the IASB's preliminary views on obligations that are conditional on the entity's future actions.	5
14.15 – 15.00	Conceptual Framework: Profit or loss, OCI and recycling To seek your views on some of the IASB's preliminary views on the distinction between profit or loss and OCI, and recycling	6
15.00 – 15.15	Break	
15.15 – 16.15	Post-implementation review on IFRS 3 Business Combinations To seek your views based on your experience in applying IFRS 3, areas where the implementation has been challenging	7
16.15 – 17.00	Disclosure initiative: materiality To seek your views on issues that you have identified in practice on applying materiality	8