
Date 29-30 | January | 2014

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 20/01/2014

Wednesday 29 January 2014

Time	Agenda item	Agenda ref.
10.00-	• Opening remarks	1
10.10	• Administrative matters	
	• Minutes of November meeting	
Items for continuing consideration		
10.10-	IAS 12 <i>Income Taxes</i>	2
10.55	• Recognition of deferred tax assets for unrealised losses	
10.55-	IAS 12 <i>Income Taxes</i>	3
11.25	• Recognition and measurement of deferred tax assets when an entity is loss making	
11.25-	IAS 19 <i>Employee Benefits</i>	4
12.10	• Employee benefit plans with a guaranteed return on contributions or notional contributions	
12.10-	IFRS 10 <i>Consolidated Financial Statements</i>	5A
12.40	• An investment entity subsidiary that also provides investment-related services	
12.40-	IFRS 10 <i>Consolidated Financial Statements</i>	5B
13.10	• The exemption from preparing consolidated financial statements requirements in IFRS 10	
13.10-	Lunch	
14.00		

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Wednesday 29 January 2014 [Continued]

Time	Agenda item	Agenda ref.
Tentative Agenda Decisions to finalise		
14.00- 14.10	IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> Applicability of the concept of financial capital maintenance defined in constant purchasing power units 	10
14.10- 14.55	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Classification of mandatorily convertible instruments subject to a cap and a floor with an issuer option to convert into the maximum (fixed) number of shares 	8
14.55- 15.40	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Classification of instruments that mandatorily convert into a variable number of shares upon a 'non-viability' contingent event 	9
New Issues		
15.40- 16.10	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Classification of an instrument that is mandatorily convertible into a variable number of shares, subject to a cap and a floor 	15
16.10- 16.25	Break	
Items for Continuing Consideration (Contd.)		
16.25- 17.05	IFRS 11 <i>Joint Arrangements</i> <ul style="list-style-type: none"> Analysis of Implementation issues 	11
New Issues		
17.05- 17.25	IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> Impact of an internal reorganisation on deferred tax 	12
17.25- 18.00	IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> Threshold of recognition of an asset on uncertain tax position 	13
18.00- 18.10	Feedback from the IASB <ul style="list-style-type: none"> Going concern disclosures 	7
18.10- 18.25	Administrative Session <ul style="list-style-type: none"> Interpretations Committee work in progress 	22

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New Issues		
09.00-09.45	IFRS 3 <i>Business Combinations</i> and IFRS 10 <i>Consolidated Financial Statements</i>	18
	<ul style="list-style-type: none"> Identification of the acquirer in accordance with IFRS 3 and the parent in accordance with IFRS 10 in a stapling arrangement 	
09.45-10.15	IFRS 10 <i>Consolidated Financial Statements</i>	5C
	<ul style="list-style-type: none"> A non-investment entity's application of the equity method for investment entity investees. 	
10.15-10.35	IAS 16 <i>Property, Plant and Equipment</i>	16
	<ul style="list-style-type: none"> Disclosure of carrying amount information for assets stated at revalued amounts 	
10.35-10.55	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i>	17
	<ul style="list-style-type: none"> Measurement of liabilities under IAS 37 within the context of emission trading schemes 	
10.55-11.10	Break	
11.10-11.40	IAS 28 <i>Investments in Associates and Joint Ventures</i>	19
	<ul style="list-style-type: none"> Inconsistency with paragraph 31 of IAS 28 	
11.40-12.25	IAS 1 <i>Presentation of Financial Statements</i>	20
	<ul style="list-style-type: none"> Issues related to the application of IAS 1 	
12.25-12.55	IAS 34 <i>Interim Financial Reporting</i>	21
	<ul style="list-style-type: none"> Condensed statement of cash flows 	

Agenda Paper 6 and 14 will not be used