

# AGENDA [as at 16 June 2014]

## Joint CMAC/GPF Meeting

DATE Monday 30<sup>th</sup> June 2014

LOCATION IFRS Foundation, 30 Cannon Street, London, EC4M 6XH

Time	Agenda item	Agenda paper #
09.00 – 09.30	<b>Welcome and IASB Update</b>	1
09.30 – 09.45	<b>Conceptual Framework – Presentation by IASB staff</b>	2 / 2A / 2B / 2C
09.45 – 10.15	<b>Conceptual Framework – Breakout Session 1: Discussion within 4 groups</b> (Boardroom/Victoria Room/Cannon Room/St Paul's Room) Breakout groups to discuss the distinction between: 1) Liabilities/equity (two groups) or 2) Profit or loss and OCI (two groups)	
10.15 – 11.00	<b>Conceptual Framework – Report back</b>	
11.00 – 11.15	<b>Disclosure Initiative - Presentation by IASB staff</b>	3 / 3A / 3B / 3C
11.15 – 11.45	<b>Disclosure Initiative - Breakout Session 2: Discussion within 4 groups</b> (Boardroom/Victoria Room/Cannon Room/St Paul's Room) Breakout groups to focus on two topics: 1) Debt reconciliation (two groups) 2) Principles of Disclosure Project (two groups)	
11.45 – 12.30	<b>Disclosure Initiative – Report back</b>	
12.30 – 13.30	Lunch	
13.30 – 13.45	<b>Leases – Presentation by IASB staff</b>	4
13.45 – 14.20	<b>Leases – Breakout Session 3: Discussion within 4 groups</b> (Boardroom/Victoria Room/Cannon Room/St Paul's Room) 1) Discussing <b>lessee</b> accounting disclosures (all four groups)	
14.20 – 15.00	<b>Leases – Report back</b>	
15.00 – 15.15	<b>IFRS 3 Post-implementation Review: <i>Business Combinations</i> – Presentation by IASB staff</b>	5 / 5A / 5B

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15.15 – 15.45	<b>IFRS 3 Post-implementation Review: <i>Business Combinations</i> – Breakout Session: Discussion within 4 groups</b>  (Boardroom/Victoria Room/Cannon Room/St Paul's Room)  1) Accounting for goodwill and intangible assets - the purchase price adjustment, impairment and amortisation (two groups)  2) Other issues related to accounting for business combinations (eg step acquisitions, additional pay-outs and acquisition costs) (two groups)	
15.45 – 16.30	<b>IFRS 3 Post-implementation Review: <i>Business Combinations</i> – Report back</b>	