

AGENDA

Global Preparers Forum meeting

DATE Tuesday 11 March 2014

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

Time	Agenda item	Agenda paper #
09.00 – 09.30	IASB Work plan update To include an update on Revenue Recognition, Insurance Contracts, IFRS 9 (Classification and Measurement) and Disclosure Framework	1
09.30 – 10.45	Update on some projects	
	• Macro Hedging Discussion Paper	2
	• Impairment (including potential differences with US GAAP)	3
10.45 – 11.00	Break	
11:00 – 13:00	Leases Focus on simplifying lessee accounting	4 4A
13.00 – 13.45	Lunch break	
13:45 – 14:30	IFRS Interpretations Committee update To include an update on the activities of the IFRS Interpretations Committee	5
14:30 – 15:15	Post-implementation review on IFRS 3 <i>Business Combinations</i> To seek your views on the Request for Information	6 6A
15:15 – 15:45	Accounting in a high inflationary economy or hyperinflationary economy To discuss an issue raised in applying IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i>	7
15.45 – 16.00	Break	
16.00 – 17:45	Conceptual Framework Update on summary of comment letters Discuss purpose and role of <i>Conceptual Framework</i> Case study on the updated definition / recognition criteria on rate-regulated activities	8