
Date 13 & 14 May | 2014

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Tuesday 13 May 2014

Time	Agenda item	Agenda ref.
10.00-	• Opening remarks	
10.10	• Administrative matters	1
	• Minutes of March meeting	
Items for Continuing Consideration		
10.10-		
11.10	IFRS 11 – <i>Joint Arrangements</i>	2
	• Classification of joint arrangements	2A
	• Cover note	2B
	• Feedback from consultation with IASB members	2C
	• Accounting with separate financial statements	
	• Next steps	
Tentative Agenda Decisions to Finalise		
11.10-		13
11.20	IFRS 11 – <i>Joint Arrangements</i>	
	• Classification of the joint arrangement	
Items for Continuing Consideration		
11.20-	IAS 16 – <i>Property, Plant and Equipment</i>	
11.40	• Core inventories – oral update	
Tentative Agenda Decisions to Finalise		
11.40-		
12.05	IFRS 2 – <i>Share-Based Payment</i>	4
	• IPO dual pricing issue	
12.05-		
12.40	IAS 12 – <i>Income Taxes</i>	5
	• Recognition and measurement of deferred tax assets when an entity is loss making	5A
	• Threshold of recognition of an asset on uncertain tax position	

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Tuesday 13 May 2014 [continued]

Time	Agenda item	Agenda ref.
Tentative Agenda Decisions to Finalise (cont)		
12.40- 12.55	IAS 12 – <i>Income Taxes</i> <ul style="list-style-type: none"> Impact of an internal reorganisation on deferred tax amounts related to goodwill 	6
12.55- 13.10	IAS 37 – <i>Provisions, Contingent Liabilities, and Contingent Assets</i> <ul style="list-style-type: none"> Measurement of liabilities arising from emission trading schemes Additional comment letter received 	7 7A
13.10- 14.10	Lunch	
14.10- 14.35	IFRS 3 – <i>Business Combinations</i> <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 Additional comment letter received 	8 8A
14.35- 14.45	IAS 19 – <i>Employee Benefits</i> <ul style="list-style-type: none"> Employee benefit plans with a guaranteed return on contributions or notional contributions 	9
14.45- 15.05	IAS 32 – <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Classification of an instrument that is converted into a variable number of shares to a cap and a floor 	10

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Tuesday 13 May 2014 [continued]

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Tentative Agenda Decisions to Finalise (cont)		
15.05- 15.15	IAS 16 – <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Cost disclosure under the revaluation model 	11
15.15- 15.25	IAS 1 – <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> Issues related to the application of IAS 1 	12
15.25- 15.35	Break	
New Issues		
15.35- 15.55	IFRIC 14 – <i>Limit on Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i> <ul style="list-style-type: none"> Availability of refunds from a defined benefit plan managed by an independent trustee 	14
15.55- 16.40	IAS 19 – <i>Employee Benefits</i> <ul style="list-style-type: none"> Remeasurement at a plan amendment or curtailment 	15
16.40- 16.50	Administration Session <ul style="list-style-type: none"> Interpretations Committee work in progress 	16

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Wednesday 14 May 2014

Time	Agenda item	Agenda ref.
09.00- 11.30	Items for Redeliberation Annual Improvements – discussion of comments received on ED (2012-2014 cycle)	
	<i>IFRS 5 – Non Current Assets for Sale and Discontinued Operations</i>	
	<ul style="list-style-type: none"> Cover note Changes in methods of disposal Proposed Changes 	17 17A 17A(i)
	<i>IFRS 7 – Financial Instruments: Disclosures</i>	
	<ul style="list-style-type: none"> Servicing contracts Servicing contracts – staff draft of the amendment 	17B 17B(i)
	<i>IFRS 7 – Financial Instruments: Disclosures</i>	
	<ul style="list-style-type: none"> Applicability of the amendments to IFRS 7 to condensed interim financial statements 	17C
	<i>IAS 19 – Employee Benefits</i>	
	<ul style="list-style-type: none"> Discount rate: regional market issue 	17D
	<i>IAS 34 – Interim Financial Reporting</i>	
	<ul style="list-style-type: none"> Disclosure of information ‘elsewhere in the interim financial report’ Proposed Changes 	17E 17E(i)

- Agenda paper 3 will not be discussed at this meeting