

AGENDA [as at 27 October 2014]

Global Preparers Forum meeting

DATE Thursday 6 November 2014

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

Time	Agenda item	Agenda paper #
10.00 – 10.45	IASB Update, including: <ul style="list-style-type: none"> Update on the Joint Revenue Transition Resource Group Update on the Leases project 	1
10.45 – 11.30	IFRS Interpretations Committee update, including: <ul style="list-style-type: none"> Foreign currency translation of revenue for goods/services delivered over time Foreign exchange restrictions in hyper-inflationary economies Post-implementation review on IFRS 3 <i>Business Combinations</i> 	2
11.30 – 11.45	Break	
11.45 – 12.15	Research Activities How we plan to do research activities going forward	3
12.15 – 13.00	Emissions Trading Schemes Research Project What are the key issues to resolve in this project	4A / 4B
13.00 – 14.00	Lunch break	
14.00 – 14.45	Equity method of accounting Practical difficulties in the application	5
14.45 – 15.45	Disclosure Initiative <ul style="list-style-type: none"> Update on the developments of the project to date Cohesiveness Principle: Considering cohesiveness in presentation and disclosure of financial statements Disclosures of cash flow information <ul style="list-style-type: none"> Should the IASB require the disclosure of some key cash flow measures eg <ul style="list-style-type: none"> cash collected from customers? others? Could this cash flow information be disclosed at a reasonable cost? What would be the benefits of disclosing these measures? 	6 6A 6B
15.45 – 16.00	Break	
16.00 – 17.00	Disclosure Initiative (continued)	6 / 6A / 6B