
Date 11 | November | 2014

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Draft 03/11/2014

11 November 2014

| Time | Agenda item | Agenda ref. |
|---|--|-------------|
| 09.00- | • Opening remarks | 1 |
| 09.05 | • Administrative matters | |
| | • Minutes of September meeting | |
| Items for continuing consideration | | |
| 09.05- | IFRS 11 – <i>Joint Arrangements</i> | 2 |
| 09.35 | • Proposed wording for agenda decision | |
| 09.35- | IAS 19 – <i>Employee Benefits</i> | 3 |
| 10.05 | • Remeasurement at a plan amendment , curtailment or settlement: Sweep issue – significant market fluctuations | |
| 10.05- | IFRS 5 – <i>Non-Current Assets Held for Sale and Discontinued Operations</i> | 4 |
| 10.35 | • Issues relating to the requirements for scope and presentation in IFRS 5 | |
| 10.35- | IAS 12 – <i>Income Taxes</i> | 5 |
| 11.20 | • How should current tax assets and liabilities be measured when tax position is uncertain | |
| 11.20- | IAS 2 – <i>Inventories</i> | 6 |
| 11.50 | • Should interest be accreted on prepayments in long-term supply contracts | |
| 11.50- | Lunch | |
| 12.35 | | |
| Tentative Agenda Decisions to finalise | | |
| 12.35- | IFRS 12 – <i>Disclosure of Interests in Other Entities</i> | 7 |
| 12.50 | • Disclosure of summarised financial information about material joint ventures and associates | |
| 12.50- | IAS 16 – <i>Property, Plant and Equipment</i> and IAS 2 – <i>Inventories</i> | 8 |
| 13.05 | • Accounting for core inventories | |

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| 13.05- | IAS 16 – <i>Property, Plant and Equipment</i> | 9 |
| 13.35 | <ul style="list-style-type: none"> Accounting for net proceeds and costs of testing on PPE | |
| 13.35- | IAS 21 – <i>The Effects of Changes in Foreign Exchange Rates</i> | 10 |
| 13.55 | <ul style="list-style-type: none"> Foreign exchange restrictions and hyperinflation | |
| 13.55- | IAS 39 – <i>Financial Instruments: Recognition and Measurement</i> | 11 |
| 14.05 | <ul style="list-style-type: none"> Holder's accounting for exchange of equity instruments | |
| 14.05- | <ul style="list-style-type: none"> Break | |
| 14.15 | | |
| New Issues | | |
| 14.15- | IFRS 10 – <i>Consolidated Financial Statements</i> | 12A |
| 14.45 | <ul style="list-style-type: none"> Single-asset, single lessee lease vehicles and the assessment of control under IFRS 10. In what circumstances does the lender or lessee consolidate | |
| | <ul style="list-style-type: none"> Control of a structured entity by a junior lender | 12B |
| 14.45- | IAS 32 – <i>Financial Instruments: Presentation</i> and IAS 37 – <i>Provisions, Contingent Liabilities and Contingent Assets</i> | 13 |
| 15.15 | <ul style="list-style-type: none"> Classification of liability for prepaid cards issued by a Bank in the Bank's financial statements | |
| 15.15- | IAS 21 – <i>The Effects of Changes in Foreign Exchange</i> | 14 |
| 15.45 | <ul style="list-style-type: none"> Revenue transaction denominated in foreign currency: What is the date of the transaction for the purpose of identifying the applicable exchange rate for revenue recognition | |

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| New Issues (continued) | | |
| 15.45- | IAS 12 – <i>Income Taxes</i> | 15 |
| 16.05 | <ul style="list-style-type: none"> Selection of applicable tax rate for measurement of deferred tax relating to investment in associate | |
| 16.05- | IAS 28 – <i>Investments in Associates and Joint Ventures</i> | 16 |
| 16.25 | <ul style="list-style-type: none"> Applying the fair value option: an investment by investment choice or a consistent policy choice | |
| 16.25- | IAS 19 – <i>Employee Benefits</i> | 17 |
| 16.45 | <ul style="list-style-type: none"> Should longevity swaps held under a defined benefit scheme be measured at fair value as part of plan asset or on another basis as a ‘qualifying insurance contract’ | |
| 16.45- | Administrative Session | 18 |
| 16.50 | <ul style="list-style-type: none"> Work in progress | |