

# AGENDA [as at 13 February 2015]

## Capital Markets Advisory Committee meeting

DATE Friday 27<sup>th</sup> February 2015

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

Time	Agenda item	Agenda paper #
09:00-09:10	<b>Arrival/Coffee</b>	
09:10-09:30	<b>Introductions &amp; welcome new members</b>	
09:30-10:15	<b>EFRAG Discussion Paper: Separate Financial Statements</b> To be discussed: The role of separate financial statements and the challenges that arise in practice to those who [prepare and] use separate financial statements.	AP1/1A/1B
10:15-10:45	<b>IAS 29 Financial Reporting in Hyperinflationary Economies</b> To be discussed: Do you think the IASB should reduce or eliminate the numerical threshold for hyperinflation?	AP2
10:45-11:00	<b>Break</b>	
11:00-12:00	<b>Income taxes</b> To be discussed: Results of tax survey & next steps in research project	AP3/3A
12:00-12:45	<b>Information needs resulting from changes in accounting policies and estimates</b> To be discussed: The OIC would like to discuss the results of their investor survey and ask the CMAC about investor information needs.	AP4
12:45-13:45	<b>Lunch</b> <b><u>Disclosure Initiative Project</u></b>	
13:45-14:45	<b>Proposed amendments to IAS 7: 'debt reconciliation'</b> To be discussed: CMAC's views on the proposals published in December ( <i>Disclosure Initiative—Proposed Amendments to IAS 7</i> )	AP5
14:45-15:30	<b>Update and questions</b> To be discussed: The Disclosure Initiative overall, the relationship between Disclosure Initiative and performance reporting, and CMAC overall views on topics/issues proposed to be included in the Discussion Paper	AP6
15:30-15:45	<b>Follow up from last CMAC meeting</b> To be discussed: Steps taken as a result of CMAC's responses to questions raised in the last meeting	AP7
15:45-16:00	<b>Break</b>	
16:00-17:00	<b>Closed session</b>	