
Date 14 | July | 2015

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 06/07/2015

Time	Agenda item	Agenda ref.
10.15-	• Opening remarks	1
10.20	• Administrative matters • Minutes of May meeting	
Deliberation of comments received		
10.20-	IFRS 2 – <i>Share Based Payment</i>	2
11.50	• Effects of vesting conditions on the measurement of a cash-settled share-based payment	
	• Accounting for a modification to the terms and conditions of a share-based payment that changes the classification of the transaction from cash-settled to equity-settled	
	• Classification of share-based payment transactions with net settlement features	
Items for continuing consideration		
11.50-	IAS 2/IAS 38 – <i>Inventories/Intangible Assets</i>	3
12.10	• Should interest be accreted on prepayments in long-term supply contracts?	
12.10-	Lunch	
13.10		
13.10-	IFRS 11 – <i>Joint Arrangements</i>	6
13.40	• Should a pre-existing interest in a joint operation be remeasured when the entity becomes a joint operator through acquisition of an additional interest in the joint operation	
13.40-	IAS 23 – <i>Borrowing Costs</i>	7
14.00	• When construction of a qualifying asset is complete, if the specific borrowings used to finance it are still outstanding, should those borrowings be included in general borrowings?	
Tentative Agenda Decisions to Finalise		
14.00-	IFRIC 14 – <i>IAS 19 – The Limit on Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	8
14.20	• Should an entity assume continuation of a minimum funding requirement?	

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New Issues	
14.20- IAS 12 – <i>Income Taxes</i>	9
14.50 <ul style="list-style-type: none">• Recognition of deferred taxes for the effect of exchange rate changes on the tax basis of non-current assets through profit or loss	
14.50- Administrative Session	10
15.15 <ul style="list-style-type: none">• Work in progress• Review of Interpretations Committee activity to May 2015	

Agenda Paper 4 and 5 will be not used at this meeting.