
Date 10-11 | November | 2015

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 03/11/2015

Tuesday 10 November

Time	Agenda Item	Agenda ref.
10.00-10.05	<ul style="list-style-type: none"> Opening remarks Administrative matters Minutes of September meeting 	1
Items for continuing consideration		
10.05-11.05	IAS 16/IAS 38/IFRIC 12 – <i>Property, Plant and Equipment/Intangible Assets/Service Concession Arrangements</i> <ul style="list-style-type: none"> Variable payments for asset purchases and payments made by an operator to a grantor 	2
11.05-11.35	IFRS 9/IAS 39 – <i>Financial Instruments/Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Derecognition of modified financial assets 	4
11.35-12.15	IFRS 9/IAS 28 – <i>Financial Instruments/Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> Is measurement of long-term interests in associates and joint ventures, including impairment, in accordance with IFRS 9, IAS 28, or both? 	5
12.15-13.15	Lunch	
13.15-13.55	<i>Definition of a Business</i> – Update on IASB proposals	3
Agenda decisions to finalise		
13.55-14.15	IAS 2/IAS 38 – <i>Inventories/Intangible Assets</i> <ul style="list-style-type: none"> Should interest be accreted on prepayments in long-term supply contracts? 	6
New Issues		
14.15-14.45	IAS 20 – <i>Accounting for Government Grants and Disclosure of Government Assistance</i> <ul style="list-style-type: none"> Recoverable cash advances provided by government 	7
14.45-15.15	IAS 12 – <i>Income Taxes</i> <ul style="list-style-type: none"> Accounting for income tax consequences of interest payments on and issuing costs of financial instruments that are classified as equity 	8

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15.15- 15.30	Break	
15:30- 15:50	IAS 36 – <i>Impairment of Assets</i> <ul style="list-style-type: none">• Recoverable amount and carrying amount of a cash-generating unit	14
	Open for Comment	
15.50- 16.20	Agenda Consultation	9

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New Issues (cont)		
09.00-09.40	IAS 32 – <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none">Offsetting in respect of certain cash pooling arrangements	10
09.40-10.30	IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none">Determining hedge effectiveness for net investment hedges	11
10.30-10.45	Break	
10.45-11.25	IFRIC 12 – <i>Service Concession Arrangements</i> <ul style="list-style-type: none">Combined service concession and lease arrangements	13
11.25-11.40	Administrative Session <ul style="list-style-type: none">Work in progress	15

Agenda Paper 12 will be not used at this meeting.