

STAFF PAPER

April 2016

Project	2015 Agenda Consultation		
Paper topic	Summary of April 2016 Agenda Papers		
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This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board® (“the Board”) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS® Standard do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB *Update*.

Purpose

1. This paper lists three *2015 Agenda Consultation* Agenda Papers¹ and a number of Agenda Papers relating to the Board’s research programme to be discussed at the April 2016 meeting of the International Accounting Standards Board (‘the Board’). At that meeting the staff will present:
 - (a) a number of papers that detail the comments received on individual research projects in response to the Board’s request for views *2015 Agenda Consultation* (‘the RFV’) and outreach conducted as part of its public agenda consultation. The Board will not be asked to make any decisions at these sessions.
 - (b) a number of project updates, including comments received on the agenda consultation. The Board will be asked to make technical decisions, described in the individual Agenda Papers, at these sessions.

¹ AP 24B *Effect of comments received on setting the work plan*, AP24C *Overview of investor feedback* and 24D *Online survey: detailed responses and respondent demographics*

Objective of the papers

2. These papers are intended to provide the Board with sufficient detail about the messages received on the research programme to enable it to consider how best to structure and prioritise its research programme in the future.

Agenda Papers to be presented–April 2016

3. The staff will present the following agenda papers for consideration by the Board:

Number	Title	Presented by
Summary papers relating to the 2015 Agenda Consultation:		
24B	Effect of comments received on setting the work plan	April Pitman
24C	Overview of Investor Feedback	Investor relations team
24D	Online survey: detailed responses and respondent demographics	Investor relations team
8	Research overview	Peter Clark
Papers containing project-specific messages from the agenda consultation:		
21	Primary Financial Statements	Denise Durant
22	Provisions, Contingent Liabilities and Contingent Assets	Joan Brown Prahalad Halgeri
24E	Discontinued operations	April Pitman
24F	New topics	Michael Stewart
17	Discount rates	Aida Vatrenjak
20	Pollutant pricing mechanism	Jane Pike

9	Rate Regulated Activities	Jane Pike
Project updates, including messages from the agenda consultation:		
5	Financial Instruments with the Characteristic of Equity	Manuel Kapsis
23	Business Combinations under Common Control	Yulia Feygina

4. A public wrap up session will be held later in Board week at which the Board will be reminded of the points raised in the April agenda papers and in its April discussions.
5. The following topics will not be discussed at the April Board meeting. These topics will be discussed at a later meeting of the Board:
 - (a) The status of the post-implementation review of IFRS 3 *Business Combinations*;
 - (b) Income taxes;
 - (c) Post-employment benefits, including pensions;
 - (d) Share-based payment;
 - (e) Dynamic risk management;
 - (f) Goodwill;
 - (g) The equity method of accounting;
 - (h) Extractive industries;
 - (i) Foreign currency translation; and
 - (j) High inflation.