
Date 22 | March | 2016

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 14/03/2016

Tuesday 22 March

Time	Agenda Item	Agenda ref.
09.45- 09.50	<ul style="list-style-type: none"> Opening remarks Administrative matters Minutes of January meeting 	1
Items for continuing consideration		
09.50- 10.50	IAS 16 - <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Accounting for proceeds and costs of testing of PPE 	2
10.50- 11.05	IFRS 11 - <i>Joint Arrangements</i> <ul style="list-style-type: none"> Remeasurement of previously held interests - loss of control 	3
11.05- 11.20	Break	
Items for continuing consideration (cont)		
11.20- 12.05	IAS 32 – <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Classification of liability for prepaid cards in the Issuer's financial statements 	4
12.05- 12.45	IAS 12 - <i>Income Taxes</i> <ul style="list-style-type: none"> Accounting for income tax consequences of payments on financial instruments classified as equity 	5
12.45- 13.45	Lunch	
Items for continuing consideration (cont)		
13.45- 14.25	IFRIC 12 - <i>Service Concession Arrangements</i> <ul style="list-style-type: none"> Combined service concession and lease arrangements 	6

Date 22 | March | 2016

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 14/03/2016

Time	Agenda Item	Agenda ref.
Items for continuing consideration (cont)		
14.25- 14.55	IFRS 9 <i>Financial Instruments</i> , IAS 28 <i>Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> Long-term interests 	15
Agenda decisions to finalise		
14.55- 15.15	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
15.15- 15.30	IAS 16 - <i>Property, Plant and Equipment</i> , IAS 38 <i>Intangible Assets</i> <ul style="list-style-type: none"> Variable payments for asset purchases 	8
15.30- 15.50	IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none"> Determining hedge effectiveness for net investment hedges 	12
15.50- 16.05	Break	
Agenda decisions to finalise (cont)		
16.05- 16.25	IAS 32 - <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Offsetting and cash pooling arrangements 	10
16.25- 16.40	IAS 36 - <i>Impairment of Assets</i> <ul style="list-style-type: none"> Recoverable amount and carrying amount of a cash-generating unit 	11
16.40- 17.00	IFRS 9/ IAS 39 – <i>Financial Instruments/ Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Derecognition of modified financial assets 	9

Date 22 | March | 2016

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 14/03/2016

Time	Agenda Item	Agenda ref.
	New Issue	
17.00- 17.20	IAS 12 - <i>Income Taxes</i> <ul style="list-style-type: none">Expected manner of recovery when calculating DT on indefinite life intangible assets	13
17.20- 17.40	Administrative session <ul style="list-style-type: none">Work in progressStatistics	14A 14B