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**Date** 10 | May | 2016
 

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**Location** IASB  
30 Cannon Street  
London EC4M 6XH  
UK
 

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# AGENDA

**Final 27/04/2016**
**Tuesday 10 May**

Time	Agenda Item	Agenda ref.
09.00-09.05	<ul style="list-style-type: none"> <li>Opening remarks</li> <li>Administrative matters</li> <li>Minutes of March meeting</li> </ul>	1
<b>Items for continuing consideration</b>		
09.05-10.00	IFRS 9 – <i>Financial Instruments</i> and IAS 28 – <i>Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> <li>Accounting for long-term interests</li> </ul>	2
10.00-10.45	IAS 20 – <i>Accounting for Government Grants and Disclosure of Government Assistance</i> <ul style="list-style-type: none"> <li>Repayable cash advances provided by a government</li> </ul>	3
10.45-11.00	Break	
<b>Items for continuing consideration (cont)</b>		
11.00-11.30	IFRIC 12 – <i>Service Concession Arrangements with Leased Infrastructure</i> <ul style="list-style-type: none"> <li>Service concession arrangements with leased infrastructure</li> </ul>	4
<b>Deliberation of comments received</b>		
11.30-12.30	Proposed narrow scope amendment to IAS 40 – <i>Investment Property</i> <ul style="list-style-type: none"> <li>Transfers of investment property</li> </ul>	5
<b>Agenda decisions to finalise</b>		
12.30-13.00	IFRS 9 – <i>Financial Instruments</i> and IAS 39 – <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> <li>Derecognition of modified financial assets</li> </ul>	6
13.00-14.00	Lunch	

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# AGENDA

**Final 27/04/2016**

Time	Agenda Item	Ref No.	Agenda ref.	Presenter
<b>Deliberation of comments received (cont)</b>				
14.00-15.15	Draft Interpretation IAS 21 – <i>The Effects of Changes in Foreign Exchange Rates</i> <ul style="list-style-type: none"> <li>Foreign currency transactions and advance consideration</li> </ul>	IAS 21-5	7	Sung Ho Joo/ Michelle Sansom
<b>Agenda decisions to finalise (cont)</b>				
15.15-15.30	IAS 36 – <i>Impairment of Assets</i> <ul style="list-style-type: none"> <li>Recoverable amount and carrying amount of a cash generating unit</li> </ul>	IAS 36-6	8	Denise Durant
15.30-15.40	Break			
<b>New issues</b>				
15.40-16.00	IAS 32 – <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> <li>Written put option over NCI</li> </ul>	IAS 32-23	9	Jooeun Chung
16.00-16.30	IAS 12 – <i>Income Taxes</i> <ul style="list-style-type: none"> <li>Expected manner of recovery when calculating DT on indefinite life intangible assets</li> </ul>	IAS 12-21	10	Prahalad Halgeri
16.30-17.00	IFRS 9 – <i>Financial Instruments</i> and IAS 39 – <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> <li>Fees and costs included in the 10 per cent test for derecognition of financial liabilities</li> </ul>	IAS 39-43	11	Mariela Isern
17.00-17.05	<b>Administrative session</b> <ul style="list-style-type: none"> <li>Work in progress</li> </ul>	n/a	12	Henry Rees/ Patrina Buchanan