

# AGENDA [as at 16 November 2016]

## Global Preparers Forum meeting

DATE Tuesday 29 November 2016

LOCATION IFRS Foundation (Boardroom), 30 Cannon Street, London, EC4M 6XH

### Tuesday 29 November

Time	Agenda item	Agenda paper #
13.00 – 13.30	<b>IASB and Interpretations Committee Update</b>	1
13.30 – 14.30	<b>Post-implementation Review of IFRS 13 <i>Fair Value Measurement</i></b> <b>To be discussed:</b> We would like to find out about any major issues encountered by preparers with how IFRS 13 <i>Fair Value Measurement</i> works in practice. <b>Background:</b> The session is a part of the first phase of the Post-implementation Review of IFRS 13 helping the Board identify any major issues with the Standard.	2
14.30 – 14.45	<b>Break</b>	
14:45 – 15:30	<b>Education Initiative commercial publications</b> <b>To be discussed:</b> The staff would like suggestions from GPF members on how the Education Initiative could make the following commercial publications more useful: <ul style="list-style-type: none"><li>• <i>A Guide through IFRS Standards</i> (the ‘Green Book’); and</li><li>• <i>A Briefing for Chief Executives, Audit Committees and Boards of Directors</i>.</li></ul> <b>Background:</b> The staff are looking at ways of improving the above two commercial publications. Feedback from preparers will be insightful to the process.	3
15.30 – 16.30	<b>Definition of business</b> <b>To be discussed:</b> The comment deadline for the recent exposure draft on this subject will have passed so we would like to take this opportunity to discuss in more depth members views on the proposals. <b>Background:</b> The Board published the exposure draft <i>Definition of a Business and Accounting for Previously Held Interests</i> (Proposed amendments to IFRS 3 and IFRS 11) in June 2016. The Comment period ended on 31 October 2016	4