

Fourteenth Meeting of the IASB Emerging Economies Group

December 4-6, 2017 • Sao Paulo, Brazil

AGENDA

Host: Brazilian Accounting Pronouncements Committee (CPC)

Venue: Itatiaia Conference Room, Renaissance Hotel Sao Paulo

TIME	EVENT	PRESENTER
December 4 (Monday)		
09:30-09:45	Address by hosting country	CPC
09:45-10:00	Address by IASB	Amaro Gomes
10:00-11:00	Presentation and discussion on Business Combinations Under Common Control (BCUCC) <ul style="list-style-type: none">• Current accounting• Application of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors• IASB Research project on BCUCC• Review of Interpretations Committee agenda decisions	IASB/All
11:00-11:15	Coffee Break	
11:15-12:30	Presentation and discussion on BCUCC (continued)	IASB/All
12:30-14:00	Lunch	
14:00-15:30	Presentation and discussion on BCUCC (continued)	IASB/All
15:30-15:45	Coffee Break	
15:45-17:00	Presentation and discussion on BCUCC (continued)	IASB/All

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TIME	EVENT	PRESENTER
December 5 (Tuesday)		
09:00-10:30	<p>Accounting for micro-entities</p> <ul style="list-style-type: none"> • Presentation from Indonesia and possibly one other jurisdiction on accounting requirements for micro-entities • Matters arising from previous presentation in India • IASB guidance for micro-entities • Discussion on next steps on accounting by micro-entities 	IASB, Indonesia, and India/All
10:30-10:45	Coffee Break	
10:45-11:45	Accounting for micro-entities (continued)	IASB, Indonesia, and India/All
11:45-13:00	Lunch	
14:00-15:30	<p>IAS 12 Income Taxes</p> <ul style="list-style-type: none"> • Temporary differences on long-term non-depreciable assets 	Argentina
15:30-15:45	Coffee Break	
15:45-16:45	<p>IASB Update</p> <ul style="list-style-type: none"> • Interpretation activities • EEG member Interpretation Committee requests: Initial measurement of payables when payment is deferred (by South Africa) 	IASB
16:45-17:15	<p>Administrative Issues</p> <ul style="list-style-type: none"> • Agenda planning and matters arising 	Michelle Sansom
17:15-17:30	Discussion and approval of Communiqu é	Amaro Gomes

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TIME	EVENT	PRESENTER
December 6 (Wednesday)		
09:00-12:00	Application of IFRS 17 Insurance Contracts in Emerging Economies	IASB and EEG members
14:00-17:00	Outreach event: Application of IFRS 17 Insurance Contracts	Public meeting