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**Date** 14 & 15 March 2017
 

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

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# AGENDA

Final 07/03/2017

## Tuesday 14 March

Time	Agenda Item	Agenda ref.
09.30-09.40	<ul style="list-style-type: none"> <li>Opening remarks</li> <li>Administrative matters</li> <li>November IFRIC Update</li> </ul>	1
	<b>Deliberation of comments received</b>	
09.40-10.20	IAS 19 - <i>Employee Benefits</i> <ul style="list-style-type: none"> <li>Remeasurement on a plan amendment, curtailment or settlement – minor plan events</li> </ul>	2
	<b>New issues</b>	
10.20-11.15	IAS 19 - <i>Employee Benefits</i> <ul style="list-style-type: none"> <li>Discount rates</li> </ul>	3
11.15-11.30	Break	
	<b>New issues (cont)</b>	
11.30-12.20	IAS 33 – <i>Earnings per share</i> <ul style="list-style-type: none"> <li>Tax consequences of dividends on participating equity instruments</li> </ul>	4
12.20-13.00	IFRS 1 - <i>First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> <li>Subsidiary as a first time adopter</li> </ul>	5
13.00-14.00	Lunch	

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Time	Agenda Item	Agenda ref.
<b>New issues (cont)</b>		
14.00-14.45	IAS 12 – <i>Income Taxes</i>	6
	<ul style="list-style-type: none"> <li>Interest and penalties</li> </ul>	
14.45-15.30	IAS 41 – <i>Agriculture</i>	7
	<ul style="list-style-type: none"> <li>Fair value of biological assets growing on bearer plants</li> </ul>	
15.30-15.45	Break	
<b>Agenda decisions to finalise (cont)</b>		
15.45-16.45	IFRS 10 – <i>Consolidated Financial Statements</i>	8a
	<ul style="list-style-type: none"> <li>Investment entity consolidation</li> </ul>	
	IAS 28 – <i>Investments in Associates and Joint Ventures</i>	8b
	<ul style="list-style-type: none"> <li>Significant influence: Fund manager acting as an agent</li> </ul>	
	IAS 12 – <i>Income Taxes</i>	8c
	<ul style="list-style-type: none"> <li>Deferred taxes in asset acquisitions</li> </ul>	
	IAS 2 – <i>Inventories</i>	8d
	<ul style="list-style-type: none"> <li>Commodity loan transactions</li> </ul>	
<b>Deliberation of comments received (cont)</b>		
16.45-17.30	IFRS 11 – <i>Joint Arrangements</i>	9
	<ul style="list-style-type: none"> <li>Obtaining control or joint control of a joint operation that is a business</li> </ul>	

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# AGENDA

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## Wednesday 15 March

Time	Agenda Item	Agenda ref.
	<b>New issues (cont)</b>	
09.00-10.00	IAS 32 – <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"><li>Centrally cleared derivatives</li></ul>	10
10.00-10.30	IFRS 9 – Financial Instruments <ul style="list-style-type: none"><li>Modifications and exchanges of financial liabilities</li></ul>	11
10.30-10.45	Break	
	<b>Administrative session</b>	
10.45-10.50	<ul style="list-style-type: none"><li>Work in progress</li></ul>	12
10.50-11.20	<ul style="list-style-type: none"><li>Issues reported to the Board</li></ul>	13