
Date 20 November 2017

Location IASB Offices
30 Cannon Street
London
EC4M 6XH

AGENDA

Final 08/11/2017

Monday 20 November

Time	Agenda Item	Agenda ref.
09.40-09.40	Opening Remarks	1
	New issues	
09.40-11.10	IFRS 15 – <i>Revenue from Contracts with Customers</i>	
	<ul style="list-style-type: none"> Revenue recognition in a real estate contract that includes the transfer of land 	2A
	<ul style="list-style-type: none"> Right to payment for performance completed to date 	2B
11.10-11.25	Break	
11.25-12.10	IAS 1 – <i>Presentation of Financial Statements</i> and IFRS 9 – <i>Financial Instruments</i>	
	<ul style="list-style-type: none"> Presentation of interest revenue for particular financial instruments 	3
12.10-13.10	Lunch	

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13.10-13.55	IFRS 3 – <i>Business Combinations</i>	
	<ul style="list-style-type: none"> Acquisition of a group of assets 	4
	Items for continuing consideration	
13.55-14.45	IAS 37 – <i>Provisions, Contingent Liabilities and Contingent Assets</i>	5
	<ul style="list-style-type: none"> Costs considered in assessing whether a contract is onerous 	
14.45-15.00	Break	
	Items for continuing consideration (cont)	
15.00-15.40	IFRS 1 – <i>First Time Adoption of International Financial Reporting Standards</i>	
	<ul style="list-style-type: none"> Subsidiary as a first-time adopter 	6
	Administrative Session	
15.40-15.50	Work in progress	7