
Date 13 March 2018

Location IASB Offices
30 Cannon Street
London
EC4M 6XH

AGENDA

1/03/2018

Tuesday 13 March

| Time | Agenda Item | Agenda ref. |
|-------------|---|-------------|
| 09.00-09.00 | Opening remarks | 1 |
| | Agenda decisions to finalise | |
| 09.00-10.30 | IFRS 15 – <i>Revenue from Contracts with Customers</i> | |
| | <ul style="list-style-type: none"> Revenue recognition in a real estate contract Revenue recognition in a real estate contract that includes the transfer of land Right to payment for performance completed to date | 2A-2E |
| 10.30-10.45 | Break | |
| | Agenda decisions to finalise (cont) | |
| 10.45-11.30 | IFRS 15 – <i>Revenue from Contracts with Customers</i> (cont) | 2A-2E |
| 11.30-12.15 | IFRS 9 – <i>Financial Instruments</i> and IAS 1 – <i>Presentation of Financial Statements</i> | |
| | <ul style="list-style-type: none"> Presentation of interest revenue for particular financial instruments | 3 |
| 12.15-13.15 | Lunch | |
| | New issues | |
| 13.15-14.15 | IAS 12 – <i>Income Taxes</i> | |
| | <ul style="list-style-type: none"> Deferred tax – tax base of assets and liabilities | 4 |

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| Items for continuing consideration | | |
| 14.15-15.15 | IAS 37 – <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> • Costs considered in assessing whether a contract is onerous | 5 |
| 15.15-15.30 | Break | |
| New issues (cont) | | |
| 15.30-16.15 | IAS 7 – <i>Statement of Cash Flows</i> <ul style="list-style-type: none"> • Classification of short-term loans and credit facilities | 6 |
| 16.15-16.45 | IAS 37 – <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> • Payments relating to taxes other than income tax | 7 |
| 16.45-17.05 | IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none"> • Classification of a particular type of dual currency bonds | 8 |
| 17.05-17.25 | IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none"> • Hedge accounting with load following swaps | 9 |
| Administrative session | | |
| 17.25-17.30 | Work in progress | 10 |