
Date 27 November 2018

Location IASB Offices
Columbus Building
7 Westferry Circus
Canary Wharf
London E14 4HD

AGENDA

Final 16/11/2018

Tuesday 27 November

Time	Agenda Item	Agenda ref.
09.00-09.00	Administrative matters	1
	New issues	
09.00-10.00	IFRS 11 – <i>Joint Arrangements</i>	2
	<ul style="list-style-type: none"> Output received by a joint operator 	
10.00-10.45	IFRS 9 – <i>Financial Instruments</i>	3
	<ul style="list-style-type: none"> Physical settlement of contracts to buy or sell a non-financial item 	
10.45-11.00	Break	
	New issues (cont)	
11.00-11.45	IAS 23 – <i>Borrowing Costs</i>	4
	<ul style="list-style-type: none"> Over time transfer of constructed good 	
	Items for continuing consideration	
11.45-12.30	IAS 38 – <i>Intangible Assets</i>	5
	<ul style="list-style-type: none"> Customer's right to access the supplier's software hosted on the cloud 	
12.30-13.30	Lunch	
	New issues (cont)	
13.30-14.15	IFRS 9 – <i>Financial Instruments</i>	6
	<ul style="list-style-type: none"> Credit enhancement in measurement of ECL 	

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New issues (cont)		
14.15-15.00	IFRS 9 – <i>Financial Instruments</i>	7
	<ul style="list-style-type: none"> Presentation of contractual interest 	
15.00-15.15	Break	
Items for continuing consideration (cont)		
15.15-16.45	IAS 21 – <i>The Effects of Changes in Foreign Exchange Rates</i>	
	<ul style="list-style-type: none"> Cover memo- Lack of exchangeability Definition of exchangeability Requirements on exchangeability 	8 8A 8B
16.45-16.50	Administration session	
	<ul style="list-style-type: none"> Work in progress 	9