
Date 11 & 12 September 2018

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

AGENDA

Final 30/08/2018

Tuesday 11 September

Time	Agenda Item	Agenda ref.
09.00-09.00	Administrative matters	1
	New issues	
09.00-09.50	IFRS 15 – <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none"> Assessment of promised goods or services 	2
09.50-11.00	IFRS 11 – <i>Joint Arrangements</i> <ul style="list-style-type: none"> Joint operations 	3
11.00-11.15	Break	
	Interpretations Committee feedback	
11.15-12.45	Cryptocurrencies <ul style="list-style-type: none"> Holdings of cryptocurrencies Initial coin offerings 	4A-4B 4C
12.45-13.45	Lunch	
	New issues (cont)	
13.45-14.45	IAS 38 – <i>Intangible Assets</i> <ul style="list-style-type: none"> Cloud computing arrangements 	5
14.45-15.30	IAS 27 – <i>Separate Financial Statements</i> <ul style="list-style-type: none"> Investments in a subsidiary accounted for at cost 	6A-6B
15.30-15.45	Break	

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Time	Agenda Item	Agenda ref.
15.45-16.25	IAS 37 – <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none">• Payments relating to taxes other than income tax	7-7A
	Interpretations Committee feedback (cont)	
16.25-17.25	IAS 8 – <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> <ul style="list-style-type: none">• Accounting policies and accounting estimates	8

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Time	Agenda Item	Agenda ref.
Agenda decisions to finalise		
09.00-09.25	IAS 23 – <i>Borrowing Costs</i>	
	<ul style="list-style-type: none"> Expenditures on a qualifying asset 	9A
	<ul style="list-style-type: none"> Borrowing costs on land 	9B
09.25-09.55	IAS 21 – <i>The Effects of Changes in Foreign Exchange Rates</i>	
	<ul style="list-style-type: none"> Determination of the exchange rate when there is a long term lack of exchangeability 	10
09.55-10.15	IFRS 9 – <i>Financial Instruments</i>	
	<ul style="list-style-type: none"> Classification of a particular type of dual currency bond 	11
Item for continuing consideration (cont)		
10.15-11.00	IFRS 9 – <i>Financial Instruments</i>	
	<ul style="list-style-type: none"> Application of the highly probable requirement when a specific derivative is designated as a hedging instrument 	12
11.00-11.20	Break	
11.20-11.40	IAS 38 – <i>Intangible Assets</i>	
	<ul style="list-style-type: none"> Cloud computing arrangements 	5A
11.40-11.45	Administrative session	
	<ul style="list-style-type: none"> Work in progress 	13