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**Date** 11-12 December 2019
 

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**Location** IASB, Boardroom,  
Columbus Building | 7 Westferry Circus |  
Canary Wharf | London E14 4HD | UK
 

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# AGENDA [02/12/2019]

Agenda timings or topics may change as the meeting progresses. To receive real-time updates, follow us on [Twitter](#) at [@IFRSFoundation](#) using the hashtag [#IFRSMeetings](#).

## Wednesday 11 December

Time UK	Agenda item	Agenda ref.
09.30-10.00	<b>Implementation Matters</b> <ul style="list-style-type: none"> <li>• Onerous Contracts</li> <li>• Annual Improvements 2018-2020</li> </ul>	12
10.00-10.30	<b>Accounting Policies and Accounting Estimates (Amendments to IAS 8)</b>	26
10.30-12.00	<b>Financial Instruments with Characteristics of Equity</b>	5
12.00-13.00	<b>Lunch</b>	
13.00-14.30	<b>Amendments to IFRS 17 Insurance Contracts</b>	2
14.30-14.45	<b>Break</b>	
14.45-15.15	<b>IFRS 3 reference to the Conceptual Framework</b>	10
15.15-15.45	<b>SME Standard review and update</b>	30
15.45-16.45	<b>IBOR Reform and the Effects on Financial Reporting</b>	14

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**Thursday 12 December**

Time UK	Agenda item	Agenda ref.
09.00-10.30	<b>Subsidiaries that are SMEs</b>	31
10.30-12.00	<b>Business Combinations under Common Control</b>	23