
Date 5 & 6 March 2019

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

AGENDA

Final 22/02/2019

Tuesday 5 March

Time	Agenda Item	Agenda ref.
10.45-10.45	Administrative matters	1
	New matters	
10.45-11.15	IFRS 15 – <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none"> Costs to fulfil a contract 	2
	Agenda decisions to finalise	
11.15-12.15	IAS 23 – <i>Borrowing Costs</i> <ul style="list-style-type: none"> Over time transfer of constructed goods 	3
	Items for continuing consideration	
12.15-13.00	Cryptocurrencies <ul style="list-style-type: none"> Holdings of cryptocurrencies 	4
13.00-14.00	Lunch	
	New matters (cont)	
14.00-15.00	IFRS 16 – <i>Leases</i> <ul style="list-style-type: none"> Subsurface rights 	5
	Agenda decisions to finalise (cont)	
15.00-15.45	IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none"> Physical settlement of contracts to buy or sell a non-financial item 	11
15.45-16.00	Break	

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Time	Agenda Item	Agenda ref.
	Agenda decisions to finalise (cont)	
16.00-16.30	IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none">Application of the highly probable requirement in a cash flow hedge relationship	10
16.30-17.15	IFRS 9 – <i>Financial Instruments</i> <ul style="list-style-type: none">Credit enhancement in the measurement of expected credit lossesCuring of a credit-impaired financial asset	12 13
17.15-17.25	Administration session <ul style="list-style-type: none">Work in progress	14

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Time	Agenda Item	Agenda ref.
Agenda decisions to finalise (cont)		
09.00-10.00	IFRS 11 – <i>Joint Arrangements</i>	
	<ul style="list-style-type: none"> Liabilities in relation to a joint operator's interest in a joint operation 	9
10.00-10.45	IAS 38 – <i>Intangible Assets</i>	
	<ul style="list-style-type: none"> Customer's right to access the supplier's software hosted on the cloud 	7
10.45-11.00	Break	
New matters (cont)		
11.00-12.00	IAS 19 – <i>Employee Benefit</i>	6
	<ul style="list-style-type: none"> Effect of a potential discount on plan classification (IAS 19) 	
Agenda decisions to finalise (cont)		
12.00-12.30	IFRS 11 – <i>Joint Arrangements</i>	
	<ul style="list-style-type: none"> Sale of output by a joint operator 	8