
Date 1 and 2 December 2020

Location Video meeting

AGENDA

Tuesday 1 December

Time	Agenda Item	Agenda ref.	Presenter
12:05-12:05	Administrative matters	1	Sue Lloyd, Patrina Buchanan
	Initial consideration		
12:05-13:05	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> Classification of debt with covenants as current or non-current 	2	Kensuke Okabe, Elizabeth Figgie,
13:05-14:05	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Attributing benefit to periods of service 	3	Jawaid Dossani, Kensuke Okabe,
14.05-14.20	Break		
	Agenda decision to finalise		
14:20-15:05	Supply chain financing arrangements—reverse factoring	4	Craig Smith

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Wednesday 2 December

Time	Agenda Item	Agenda ref.	Presenter
Initial consideration			
12:00-13:15	IAS 38 <i>Intangible Assets</i> <ul style="list-style-type: none">• Configuration or customisation costs in a cloud computing arrangement	5	Wei Shun Tan, Jawaid Dossani
13.15-13.30	Break		
13:30-14:30	IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none">• Hedging variability in cash flows due to real interest rates	6	Matthias Schueler, Riana Wiesner
Administrative session			
14:30-14:35	<ul style="list-style-type: none">• Work in progress	7	Patrina Buchanan