

STAFF PAPER

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IASB® meeting

Project	Maintenance and consistent application		
Paper topic	Cover paper		
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Introduction

1. The objective of this session is to discuss the following maintenance and consistent application topics:
 - (a) Agenda Paper 12A: Supplier Finance Arrangements.
 - Whether to undertake narrow-scope standard-setting.
 - (b) Agenda Papers 12B–12C: Classification of Debt with Covenants as Current or Non-current (IAS 1 *Presentation of Financial Statements*)
 - Background and report from the Committee (AP12B); and
 - Staff analysis of feedback and possible standard-setting (AP12C).
 - (c) Agenda Paper 12D: Costs Necessary to Sell Inventories (IAS 2 *Inventories*)
 - Finalisation of agenda decision.
 - (d) Agenda Paper 12E: Preparation of Financial Statements when an Entity is No Longer a Going Concern (IAS 10 *Events after the Reporting Period*)
 - Finalisation of agenda decision.