IFRS Accounting

AGENDA

Global Preparers Forum Meeting

Date	**13 November 2026**
Location	**Hybrid Meeting**

Time	Agenda item	Agenda ref.
09:30 – 09:35 [5 minutes]	**Introduction and welcome**	NA
09:35 – 10:00 [25 minutes] (1). 09:35 – 09:50 [15 minutes] (2). 09:50 – 10:00 [10 minutes]	**IASB and IFRS Interpretations Committee Updates** **1. IASB Update** **Presenter:** Bertrand Perrin **2. IFRS Interpretations Committee Update** Follow-up on issues discussed at the last meetings. **Presenter:** Bruce Mackenzie	AP1a

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Time	Agenda item	Agenda ref.
10:00 - 11:30 [90 minutes]	**Intangible Assets** **Description** The staff will provide an update on the Intangible Assets project, focusing on the IASB's suggestions in the work steam exploring potential changes to some aspects of the definition of an intangible asset, supporting guidance and recognition requirements. The suggestions have been developed based on the cloud computing and agile software development test cases. The IASB will seek GPF members' views on its suggestions and their implications for a wider population of intangible assets. **Background** In May 2025, based on stakeholders' input at the initial stage of the project, including input from GPF, the IASB made decisions on the direction of the Intangible Assets project. The IASB decided to begin work on the project by exploring two initial streams in parallel, namely: • assessing users' needs for information about recognised and unrecognised intangible assets and expenditure associated with them in the financial statements—the IASB expects to make a decision on the implications of its findings on the project direction in Q4 2026; and • considering whether to update some aspects of the definition of an intangible asset, supporting guidance and the recognition requirements based on test cases related to newer types of intangible assets and new ways of using them—after consulting its stakeholders, the IASB expects to consider its next step in this work steam in early 2027.	AP2a-b
11:30 - 11:40 [10 minutes]	**Break**	

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11:40 - 13:10 [90 minutes]	**Business Combinations – Disclosures, Goodwill and Impairment** **Description** The staff will update GPF members on recent project developments and consult GPF members on subsequent performance information about business combinations. **Background** In recent meetings the IASB has discussed updating the requirements for performance and expected synergy information after considering feedback on its proposals. The updated requirements would not include acquisition-date expectations and instead would focus on information about the subsequent performance of a business combination. For subsequent performance information, the IASB is considering replacing the proposed management approach—which would require entities to disclose information about the performance of a business combination reviewed by management—with specified metrics (for example, revenue and operating profit). We will consult on aspects of these approaches.	AP3
13:10 - 14:10 [60 minutes]	**Lunch break**	

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14:10 - 15:40 [90 minutes]	**Statement of Cash Flows and Related Matters Project** **Description** The staff will provide an update on the IASB's tentative decisions to propose disclosure requirements for non-cash transactions. We will seek GPF members' views on whether the proposals provide sufficient information about classifying deferred payments and presenting and classifying cash flows involving a third-party, and members views on various related classification matters. **Background** In October 2025, the IASB tentatively decided to revisit various matters related to the classification of cash flows after deciding on proposals to improve disclosures of non-cash investing and financing transactions. The IASB finalised decisions on these disclosures at its July 2026 meeting. Consequently, the staff is now considering whether additional proposals are needed to address these cash flow classification matters.	AP4a-d
15:40 - 16:10 [30 minutes]	**ISSB Update** **Presenter:** Jeff Hales	AP1b
16:10	**End of public meeting**	