

---

**Date** 17 September 2019
 

---

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

---

# AGENDA

Final 30/08/19

## Tuesday 17 September

Time	Agenda Item	Agenda ref.
09:30-09:30	Administrative Session	1
	<b>New matters</b>	
09:30-10:15	IFRS 15 – <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none"> <li>• Training Costs to Fulfil a Contract</li> </ul>	2
10:15-11:00	IFRS 16 – <i>Leases</i> <ul style="list-style-type: none"> <li>• Definition of a Lease - Shipping Contract</li> </ul>	3
11:00-11:15	<b>Break</b>	
	<b>New matters (continued)</b>	
11:15-12:45	IAS 21 – <i>The effects of changes in Foreign Exchange Rates</i> and IAS 29 – <i>Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> <li>• Translation of a Hyperinflationary Foreign Operation</li> </ul>	4 4A 4B 4C
12:45-13:45	<b>Lunch</b>	

---

**Date** 17 September 2019
 

---

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

---

# AGENDA

Final 30/08/19

Time	Agenda Item	Agenda ref.
<b>Agenda decisions to finalise</b>		
13:45- 15:15	IFRS 15 – <i>Revenue from Contracts with Customers</i>	5
	<ul style="list-style-type: none"> <li>• Compensation for Delays or Cancellations</li> </ul>	
	IAS 41 – <i>Agriculture</i>	6
	<ul style="list-style-type: none"> <li>• Subsequent Expenditure on Biological Assets</li> </ul>	
	IAS 7 – <i>Statement of Cash Flows</i>	7
	<ul style="list-style-type: none"> <li>• Changes in Liabilities arising from Financing Activities</li> </ul>	
	IFRS 16 – <i>Leases</i>	8
	<ul style="list-style-type: none"> <li>• Lessee's Incremental Borrowing Rate</li> </ul>	
	IFRS 9 – <i>Financial Instruments</i>	9
	<ul style="list-style-type: none"> <li>• Fair Value Hedge of Foreign Currency Risk on Non-financial Assets</li> </ul>	
	IAS 1 – <i>Presentation of Financial Statements</i>	10
	<ul style="list-style-type: none"> <li>• Presentation of Liabilities or Assets Related to Uncertain Tax Treatments</li> </ul>	
15:15-15:30	<b>Break</b>	
15:30- 16:15	<b>Agenda decisions to finalise (continued)</b>	
16:15- 16:20	<b>Administration session</b>	
	<ul style="list-style-type: none"> <li>• Work in Progress</li> </ul>	11