
Date 13-14 | November | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[13 November 2012]

13 November 2012

Time	Agenda item	Agenda ref.
10.00-10.10	Introduction	
Active Committee Projects		
10.10-10.50	IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i> , IFRIC 12 <i>Service Concession Arrangements</i> <ul style="list-style-type: none"> Variable payments for the separate acquisition of PPE and intangible assets 	2
10.50-11.50	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Accounting for contribution based promises 	3-3A
Review of Tentative Agenda Decisions published in July IFRIC Update		
11.50-12.10	IAS 39 <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Accounting for different aspects of restructuring Greek Government bonds 	4
12.10-12.25	IAS 18 <i>Revenue</i> , IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> , and IAS 39 <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none"> Regulatory assets and liabilities 	5
Items for continuing consideration		
12.25-13.00	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Accounting for reverse acquisition transactions where the acquiree is not a business 	6
13.00-14.00	Lunch	

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13 November 2012 (continued)

Time	Agenda item	Agenda ref.
Items for continuing consideration (continued)		
14.00-14.15-	IAS 41 <i>Agriculture</i> and IFRS 13 <i>Fair Value Measurement</i>	8
	<ul style="list-style-type: none"> Valuation of biological assets using a residual method 	
14.15-15.00	IAS 19 <i>Employee Benefits</i>	9-9A
	<ul style="list-style-type: none"> Measurement of the net DBO for post employee benefit plans with employee contributions 	
Due Process Documents		
Annual Improvements		
15.00-15.15	<ul style="list-style-type: none"> IFRS 8—Aggregation of operating segments 	10A
15.15-15.30	<ul style="list-style-type: none"> IFRS 8—Reconciliation of the reportable segments' assets to the entity's assets 	10B
15.30-15.45	<ul style="list-style-type: none"> IFRS 13—Short-term receivables and payables 	10C
15.45-16.15	<ul style="list-style-type: none"> IAS 12—Recognition of deferred tax assets for unrealised losses 	10E
16.15-16.30	Break	
New Items for initial consideration		
16.30-17.15	IAS 10 <i>Events after the Reporting Period</i>	13
	<ul style="list-style-type: none"> Reissue of financial statements 	
17.15-17.45	IAS 34 <i>Interim Financial Reporting</i>	16
	<ul style="list-style-type: none"> Disclosure of information "elsewhere in the interim financial report" 	

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Due Process Documents		
09.00-10.00	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i> <ul style="list-style-type: none"> IFRIC Interpretation X Levies 	11
New Items for initial consideration (continued)		
10.00-11.00	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> Disclosures requirements about assessment of going concern 	12-12C
11.00-11.45	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Determination of discount rate 	14
11.45-12.15	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> Timing of recognition of liability 	17
12.15-14.10	Lunch	
14.10-14.55	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> Mandatory purchase of NCI in BC obtaining control of listed entity 	18
14.55-15.25	Administrative Session <ul style="list-style-type: none"> Committee work in progress 	15

- Agenda Paper 15 was discussed on Tuesday 13th November at 12.30
- Agenda paper 7 and Agenda paper 10D will not be used at this meeting