
Date 10 | July | 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

AGENDA

[02 July 2012]

10 July 2012

Time	Agenda item	Agenda ref.
10.00-	Introduction	1
10.15	<ul style="list-style-type: none"> • Opening remarks • Administrative matters • Minutes of May 2012 meeting 	
Items for continuing consideration		
10.15- 11.00	IAS 27 <i>Consolidated and Separate Financial Statements</i> and SIC 13 <i>Jointly Controlled Entities—Non-Monetary Contributions by Venturers</i> <ul style="list-style-type: none"> • Accounting for the loss of control of a group of assets or a subsidiary between an investor and its associate or joint venture 	2
11.00-	IAS 7 <i>Statement of Cash Flows</i>	
12.00	<ul style="list-style-type: none"> • Examples illustrating the classification of cash flows 	3
12.00- 12.30	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 	8
12.30- 13.30	Lunch	
Items for continuing consideration		
13.30- 13.45	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> • Continuing employment 	7

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10 July 2012 (continued)

Time	Agenda item	Agenda ref.
Review of Tentative Agenda Decisions published in March IFRIC Update		
13.45-	IAS 1 <i>Presentation of Financial Statements</i> and IAS 12 <i>Income Taxes</i>	
14.15	<ul style="list-style-type: none"> • Presentation of payments of non-income taxes • Accounting for market value uplifts on assets that are to be introduced by a new tax regime 	5A 5B
New Items for initial consideration		
14.15-	IAS 19 <i>Employee Benefits</i>	
14.45	<ul style="list-style-type: none"> • Accounting for contribution based promises 	11
14.45-	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	
15.15	<ul style="list-style-type: none"> • Determining the effective interest rate of restructured Greek Government bonds 	6
15.15-	Break	
15.30-	<ul style="list-style-type: none"> • Review of issues previously referred to the IASB 	9
16.00-	Administrative Session	
16.15	<ul style="list-style-type: none"> • Committee work in progress 	10

- Agenda Paper 4 will not be used at this meeting