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**Date** 13-14 | November | 2012
 

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**Location** IASB  
30, Cannon Street  
London EC4M 6XH  
UK
 

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# AGENDA

[13 November 2012]

## 13 November 2012

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

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## 13 November 2012 (continued)

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

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# AGENDA

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## 14 November 2012

Time	Agenda item	Agenda ref.
<b>Due Process Documents</b>		
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>	11
	<ul style="list-style-type: none"> <li>IFRIC Interpretation X Levies</li> </ul>	
<b>New Items for initial consideration (continued)</b>		
10.00-11.00	IAS 1 <i>Presentation of Financial Statements</i>	12-12C
	<ul style="list-style-type: none"> <li>Disclosures requirements about assessment of going concern</li> </ul>	
11.00-11.45	IAS 19 <i>Employee Benefits</i>	14
	<ul style="list-style-type: none"> <li>Determination of discount rate</li> </ul>	
11.45-12.15	IFRS 2 <i>Share-based Payment</i>	17
	<ul style="list-style-type: none"> <li>Timing of recognition of liability</li> </ul>	
12.15-14.10	Lunch	
14.10-14.55	IFRS 3 <i>Business Combinations</i>	18
	<ul style="list-style-type: none"> <li>Mandatory purchase of NCI in BC obtaining control of listed entity</li> </ul>	
14.55-15.25	<b>Administrative Session</b>	15
	<ul style="list-style-type: none"> <li>Committee work in progress</li> </ul>	

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