
Date 12-13 | November | 2013

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

06 November 2013

12 November 2013

Time	Agenda item	Agenda ref.
10.00-	• Opening remarks	
10.10	• Administrative matters	
	• Minutes of September meeting	
Items for continuing consideration		
10.10-	IAS 19 <i>Employee Benefits</i>	2
11.40	• Employee benefit plans with a guaranteed return on contributions or notional contributions	
11.40-	IFRS 2 <i>Share-based Payment</i>	3
12.10	• Accounting for cash-settled share-based payment transactions that include a performance condition	
Tentative Agenda Decisions to finalise		
12.10-	IAS 19 <i>Employee Benefits</i>	4
12.40	• Determination of discount rate	
12.40-	IFRS 10 <i>Consolidated Financial Statements</i> and IAS 32 <i>Financial Instruments: Presentation</i>	5
12.45	• Puttable instruments that are non-controlling interests	
12.45-	IFRS 10 <i>Consolidated Financial Statements</i> and IFRS 11 <i>Joint Arrangements</i>	6
12.55	• Transitional provisions: Impairment, foreign exchange and borrowing costs	
12.55-	Lunch	
14.00		

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12 November 2013 (continued)

Time	Agenda item	Agenda ref.
New Issues		
14.00-	IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	16
15.00	<ul style="list-style-type: none"> Accounting for repo transaction 	
15.00-	IFRIC 21 <i>Levies</i>	12
15.30	<ul style="list-style-type: none"> Levies that are subject to a pro-rata threshold as well as an annual threshold 	
15.30-	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>	14
16.15	<ul style="list-style-type: none"> Distinction between a change in accounting policy and a change in accounting estimate 	
16.15- 16.30	Break	
16.30-	IFRS 11 <i>Joint Arrangements</i>	10
17.00	<ul style="list-style-type: none"> Summary of outreach on implementation issues 	
17.00-	IFRS 11 <i>Joint Arrangements</i>	11
17.30	<ul style="list-style-type: none"> Accounting for interests in joint operations structured through separate vehicles 	
17.30-	IAS 17 <i>Leases</i>	7
18.00	<ul style="list-style-type: none"> Meaning of incremental costs 	

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Time	Agenda item	Agenda ref.
New Issues (Continued)		
09.00-	IFRS 10 <i>Consolidated Financial Statements</i>	9
10.15	<ul style="list-style-type: none"> Investment entity subsidiary that provides investment-related services The definition of investment-related services or activities The exemption from preparing consolidated financial statements requirements in IFRS 10 	
10.15-	IAS 12 <i>Income Taxes</i>	13
11.00	<ul style="list-style-type: none"> Recognition and measurement of deferred tax when an entity is loss making 	
Items for continuing consideration (continued)		
11.00-	IFRS 2 <i>Share-based Payment</i>	8
11.15	<ul style="list-style-type: none"> Price difference between the institutional offer price and the retail offer price for shares in an initial public offering 	
11.15-	Administrative Session	17
11.30	<ul style="list-style-type: none"> Interpretations Committee work in progress 	

- *Agenda Paper 15 will not be used at this meeting*