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**Date** 10 - 11 | September | 2013
 

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

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# AGENDA

30 August 2013

## 10 September 2013

Time	Agenda item	Agenda ref.
10.00-	<b>Introduction</b>	1
10.10	<ul style="list-style-type: none"> <li>Opening remarks</li> <li>Administrative matters</li> <li>Welcome to new IFRS IC Members</li> <li>Minutes of July 2013 meeting</li> </ul>	
<b>Redeliberation of proposed amendments</b>		
10.10-	IAS 16 <i>Property, Plant and Equipment</i>	2
10.55	<ul style="list-style-type: none"> <li>Limited scope amendment to IAS 16 and IAS 38 – Clarification of acceptable methods of depreciation and amortisation</li> </ul>	
10.55-	IAS 19 <i>Employee Benefits</i>	3
11.40	<ul style="list-style-type: none"> <li>Defined Benefit Plans: Employee Contributions</li> </ul>	
<b>Items for continuing consideration</b>		
11.40-	IAS 19 <i>Employee Benefits</i>	4
12.10	<ul style="list-style-type: none"> <li>Employee benefit plans with a guaranteed return on contributions or notional contributions</li> </ul>	
12.10-	IFRS 7 <i>Financial Instruments: Disclosures</i>	5
12.40	<ul style="list-style-type: none"> <li>Servicing contracts</li> </ul>	
12.40-	IFRS 2 <i>Share-based Payment</i>	6
13.10	<ul style="list-style-type: none"> <li>Transactions in which the manner of settlement is contingent on future events</li> </ul>	
13.10-	<b>Lunch</b>	
14.10		

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# AGENDA

30 August 2013

## 10 September 2013 (continued)

Time	Agenda item	Agenda ref.
<b>Tentative Agenda Decision to finalise</b>		
14.10- 14.30	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> <li>Classification of financial instruments that give the issuer the contractual right to choose the form of settlement</li> </ul>	7
14.30- 14.45	IFRS 10 <i>Consolidated Financial Statements</i> <ul style="list-style-type: none"> <li>Protective rights and continuous assessment of control under IFRS 10</li> </ul>	8
14.45- 15.00	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none"> <li>Classification in conjunction with a planned IPO, but where the prospectus has not been approved by the securities regulator</li> </ul>	9
<b>Items for continuing consideration</b>		
15.00- 16.00	IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i> <ul style="list-style-type: none"> <li>Cover note</li> <li>Write-down of a disposal group</li> <li>Reversal of a disposal group impairment losses relating to goodwill</li> </ul>	10, 10 A, 10 B
<b>Items for initial consideration</b>		
16.00- 16.30	IAS 29 <i>Financial Reporting in Hyperinflationary Economies</i> <ul style="list-style-type: none"> <li>Applicability of the concept of financial capital maintenance defined in constant purchasing power units</li> </ul>	12
16.30- 17.15	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> <li>Acquisition of Control over a Joint Operation</li> </ul>	13

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# AGENDA

30 August 2013

## 11 September 2013

Time	Agenda item	Agenda ref.
<b>Post-implementation Review</b>		
<del>09.00-</del> 09.45	IFRS 3 <i>Business Combinations</i> <ul style="list-style-type: none"> <li>Phase I: Scope of PIR – Request for input from Interpretations Committee</li> </ul>	18 <b>Already discussed on 10<sup>th</sup> September</b>
<b>Items for initial consideration</b>		
09.00- 09.45	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> <li>Accounting for cash-settled share-based payment transactions that include a performance condition</li> </ul>	14
09.45- 10.30	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> <li>Price difference between the institutional offer price and the retail offer price for shares in an initial public offering</li> </ul>	15
10.30- 10.50	<b>Administrative Session</b> <ul style="list-style-type: none"> <li>Interpretations Committee work in progress</li> <li>Interpretations Committee activities (January – July 2013)</li> </ul>	17A 17B

**Paper 11 and 16 will not be discussed at this meeting**