

AGENDA [as at 23 February 2015]

Global Preparers Forum meeting

DATE Thursday 5 March 2015

LOCATION IFRS Foundation (Boardroom), 30 Cannon Street, London, EC4M 6XH

Time	Agenda item	Agenda paper #
09.40 – 10.10	IASB Update	1
10.10 – 10.55	IFRS Interpretations Committee Update	2
	IAS 2 <i>Inventories</i> / IAS 38 <i>Intangible Assets</i> : Should interest be accreted on prepayments for long-term supply contracts?	
	IAS 16 <i>Property, Plant and Equipment</i> : Accounting for proceeds and costs of testing of PPE	
	IAS 12 <i>Income Taxes</i> : Reflecting uncertainty in the recognition and measurement of income taxes	
10.55 – 11.10	Break	
11.10 – 11.55	Agenda Consultation 2015 Seeking input on the strategic direction and balance of the IASB's work programme	3
11.55 – 12.55	Business Combinations under Common Control Considering accounting approaches to different types of business combinations under common control	4
12.55 – 13.40	Lunch break	
13.40 – 14.10	Income Tax Accounting: The Need for Change? Identification of issues arising from the application of IAS 12 <i>Income Taxes</i>	5
14.10 – 14.40	Review of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors Discuss the results of a survey, conducted by the Italian standard setter (OIC), to find out more about preparers' experience with IAS 8	6 6A
14.40 – 15.10	Discount Rates Identification of issues related to applying discount rate requirements in different Standards	7
15.10 – 15.25	Break	
15.25 – 16.25	Share-based Payment Identification of issues arising from the application of IFRS 2 <i>Share-based Payment</i>	8
16.25 – 17.10	Performance Reporting Identification of issues related to the presentation of performance in the statement of comprehensive income according to IAS 1 <i>Presentation of Financial Statements</i>	9