
Date 13 June 2017

Location IASB Offices
30 Cannon Street
London
EC4M 6XH

AGENDA

Final 31/05/2017

Tuesday 13 June

Time	Agenda Item	Agenda ref.
09.30-09.40	<ul style="list-style-type: none"> Opening remarks Administrative matters May IFRIC Update 	1
	New issues	
09.40-10.40	IFRS 3 – <i>Business Combinations</i> <ul style="list-style-type: none"> Acquisition of a group of assets 	2
10.40-11.10	IAS 38 – <i>Intangible Assets</i> <ul style="list-style-type: none"> Goods required for promotional activities 	3
11.10-11.25	Break	
	New issues (cont)	
11.25-12.25	IAS 37 - <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> Costs considered in determining whether a contract is onerous 	4
12.25-13.10	IAS 8 - <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> <ul style="list-style-type: none"> Changes in accounting policies 	5
13.10-14.10	Lunch	

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Time	Agenda Item	Agenda ref.
Agenda decisions to finalise		
14.10-15.40	IAS 41 – <i>Agriculture</i>	
	<ul style="list-style-type: none"> Biological assets growing on bearer plants 	6A
	IAS 19 – <i>Employee Benefits</i>	
	<ul style="list-style-type: none"> Discount rate 	6B
	IAS 33 – <i>Earnings per Share</i>	
	<ul style="list-style-type: none"> Tax arising from payments on participating equity instruments 	6C
	IFRS 9 – <i>Financial Instruments</i>	
	<ul style="list-style-type: none"> Clearing broker and centrally cleared client derivatives 	6D
	IFRS 9 – <i>Financial Instruments</i>	
	<ul style="list-style-type: none"> Modifications/ exchanges of financial liabilities 	6E
Deliberation of comments received		
15.40-16.10	Annual Improvements 2015-2017	
	<ul style="list-style-type: none"> IAS 23 – Borrowing Costs: Borrowing costs on completed qualifying assets 	7
16.10-16.25	Break	
New issues (cont)		
16.25-17.25	IAS 28 - <i>Investments in Associates and Joint Ventures</i>	
	<ul style="list-style-type: none"> Associate or joint venture and common control 	8
Administrative session		
17.25-17.35	<ul style="list-style-type: none"> Work in progress 	9