
Date 12 September 2017

Location IASB Offices
30 Cannon Street
London
EC4M 6XH

AGENDA

31/08/2017

Tuesday 12 September

Time	Agenda Item	Agenda ref.
09.30-09.40	<ul style="list-style-type: none"> Opening remarks June IFRIC Update 	1
	New issues	
09.40-10.25	IFRS 15 – <i>Revenue from Contracts with Customers</i> <ul style="list-style-type: none"> Pattern of revenue recognition on a real estate contract 	2
10.25-10.55	IAS 41 – <i>Agriculture</i> <ul style="list-style-type: none"> Taxation in fair value measurements 	3
10.55–11.10	Break	
	New issues (cont)	
11.10-12.40	IAS 28 – <i>Investments in Associates and Joint Ventures</i> <ul style="list-style-type: none"> Contributing property, plant and equipment to an associate 	4
12.40-13.40	Lunch	

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Agenda decisions to finalise		
13.40- 15.10	IFRS 9 – <i>Financial Instruments</i>	
	<ul style="list-style-type: none"> Financial assets eligible for the election to present changes in fair value in other comprehensive income 	5A
	IAS 12 – <i>Income Taxes</i>	
	<ul style="list-style-type: none"> Income tax – Interest and penalties 	5B
	IFRS 1 – <i>First-time Adoption of International Financial Reporting Standards</i>	
	<ul style="list-style-type: none"> Adoption of IFRS by a subsidiary after parent adoption 	5C
	IAS 37 - <i>Provisions, Contingent Liabilities & Contingent Assets</i>	
	<ul style="list-style-type: none"> Costs considered in assessing whether a contract is onerous 	5D
	IAS 38 - <i>Intangible Assets</i>	
	<ul style="list-style-type: none"> Goods acquired for promotional activities 	5E
	IAS 28 – <i>Investments in Associates or Joint Ventures</i>	
	<ul style="list-style-type: none"> Acquisition of an associate or joint venture from an entity under common control 	5F
15.10- 15.25	Break	
15.25- 15.55	Agenda decisions to finalise (cont)	
15.55- 16.05	Administrative session	
	Work in progress	6