

#### **EMERGING ECONOMIES GROUP MEETING**

Date	Monday 25 March – Wednesday 27 March 2019
Location	FACPCE, Avenue Córdoba 1367, 7th floor Buenos Aires Argentina

#### All times shown are local time in Argentina (ART)

## Monday 25 March

Time [ART]	Agenda item	Agenda ref.	Presenter
09:00 - 09:10	Welcome speech		tbd
09:10 - 09:30	Address by IASB		IASB
09:30 - 10:30	Rate-regulated Activities	1	IASB
10:30 – 10:45	[BREAK]		
10:45 – 12:00	Rate-regulated Activities	1	IASB
12:00 – 13:30	[LUNCH]		
13:30 – 15:30	Rate-regulated Activities	1	IASB
15:30 – 15:45	[BREAK]		
15:45 – 17:00	Rate-regulated Activities	1	IASB

### **Tuesday 26 March**

Time [ART]	Agenda item	Agenda ref.	Presenter
09:00 – 10:00	Financial Reporting in Hyperinflationary Economies	2	Argentina
10:00 – 11:00	Business Combinations Under Common Control	3	IASB
11:00 – 11:15	[BREAK]		
11:15 –12:45	Goodwill and Impairment	4	IASB
12:45 – 13:45	[LUNCH]		
13:45 – 14:45	Extractive Industries	5	IASB
14:45 – 15:45	Comprehensive Review of the <i>IFRS for SMEs</i> Standard—Scope of the IFRS for SMEs Standard	6	IASB

# Wednesday 27 March

Time [ART]	Agenda item	Agenda ref.	Presenter
09:00 – 10.30	IAS 21 The Effects of Changes in Foreign Exchange Rates – the lack of long-term exchangeability	7	IASB
10:30 - 10:45	[BREAK]		
10:45 – 11:45	<ul> <li>IAS 20 – Government Grant Receivables:</li> <li>Financial Asset or Other Assets; and</li> <li>Presentation of Grant Income in Statement of Profit or Loss</li> </ul>	8	India
11:45– 13:15	Update and discussion on current IASB projects	9	IASB
13:15	[END OF MEETING]		