



STAFF PAPER

January 2020

IFRS® Interpretations Committee meeting

Project	IFRS Interpretations Committee Work in Progress		
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Objective of this paper

1. The objective of this paper is to provide the IFRS Interpretations Committee (Committee) with an update on the current status of matters that the Committee will not discuss at its meeting in January 2020. We have split the analysis of the work in progress into ongoing matters and new matters.

Ongoing matters

2. The Committee published five tentative agenda decisions in [September 2019](#). The comment letter period for these tentative agenda decisions ended on 25 November 2019.
3. The Committee will discuss our analysis of comments on one of these tentative agenda decisions at this meeting. We will present our analysis of comments on the following tentative agenda decisions at a future meeting:
 - (a) Training Costs to Fulfil a Contract (IFRS 15 *Revenue from Contracts with Customers*);
 - (b) Translating a Hyperinflationary Foreign Operation—Presenting Exchange Differences (IAS 21 *The Effects of Changes in Foreign Exchange Rates* and IAS 29 *Financial Reporting in Hyperinflationary Economies*);
 - (c) Cumulative Exchange Differences before a Foreign Operation becomes Hyperinflationary (IAS 21 and IAS 29); and

- (d) Presenting Comparative Amounts when a Foreign Operation First becomes Hyperinflationary (IAS 21 and IAS 29).

New matters

4. There are no new matters that have not yet been presented to the Committee.
5. This paper does not include requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or other parties to define the request more clearly.

Question
Does the Committee have any questions or comments?