
Date 25 | March | 2014

Location IASB
30 Cannon Street
London EC4M 6XH
UK

AGENDA

Final 17/03/2014

Tuesday 25 March 2014

 25. Sitzung IFRS-FA am 28.10.2014
 25_10b_IFRS-FA_Interpret_IFRSIC

Time	Agenda item	Agenda ref.
10.00-	• Opening remarks	
10.10	• Administrative matters	1
	• Minutes of January meeting	
Items for continuing consideration		
10.10-	IAS 12 - <i>Income Taxes</i>	
10.40		2
	• Cover note - Recognition of deferred tax assets for unrealised losses	2A
	• Recognition of deferred tax assets for unrealised losses	
10.40-	IAS 12 – <i>Income Taxes</i>	
11.10		3
	• Cover note - Recognition of deferred tax for single asset in a corporate wrapper	3A
	• Appendix A - Recognition of deferred tax for single asset in a corporate wrapper	
11.10-	IAS 34 - <i>Interim Financial Reporting</i>	
11.20		4
	• Condensed Statement of Cash Flows	
11.20-	IFRS 11 – <i>Joint Arrangements</i>	
12.20		5
	• Cover Note	5A
	• Analysis of implementation issues	5B
	• Consideration of some common joint arrangement structures	
12.20-	IAS1 – <i>Presentation of Financial Statements</i>	
12.50		6
	• Disclosures about going concern	
Tentative Agenda Decisions to finalise		
12.50-	IFRIC 21 – <i>Levies</i>	
13.00		7
	• Identification of a present obligation to pay a levy that is subject to a pro rata activity threshold as well as an annual activity threshold	
13.00-	IAS 17 – <i>Leases</i>	
13.10		8
	• Meaning of Incremental Costs	
13.10-	Lunch	
14.10		

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Tuesday 25 March 2014 [Continued]

Time	Agenda item	Agenda ref.
Tentative Agenda Decisions to finalise (cont)		
14.10-14.20	IAS 8 – <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>	9
	<ul style="list-style-type: none"> Distinction between a change in accounting policy and a change in accounting estimate 	
14.20-14.30	IFRS 10 – <i>Consolidated Financial Statements</i>	10
	<ul style="list-style-type: none"> The definition of investment related services or activities 	
14.30-14.45	IAS 39 – <i>Financial Instruments: Recognition and Measurement</i>	12
	<ul style="list-style-type: none"> Accounting for Repo Transaction 	
New Issues		
14.45-15.05	IFRIC 14 – <i>IAS 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction</i>	13
	<ul style="list-style-type: none"> Availability of Refunds from a Defined Benefit Plan managed by an Independent Trustee 	
15.05-15.35	IAS 19 – <i>Employee Benefits</i>	14
	<ul style="list-style-type: none"> Remeasurement at a plan amendment or curtailment 	
15.35-15.50	Break	
15.50-16.20	IAS 16 – <i>Property, Plant and Equipment</i>	15
	<ul style="list-style-type: none"> Core Inventories 	

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Tuesday 25 March 2014 (continued)

Time	Agenda item	Agenda ref.
New Issues (cont)		
16.20- 16.40	IAS 39 – <i>Financial Instruments: Recognition and Measurement</i> <ul style="list-style-type: none">Classification of a Hybrid Financial Instrument by the Holder	16
16.40- 16.50	Administrative Session <ul style="list-style-type: none">Interpretations Committee work in progress	17
16.50- 17.05	<ul style="list-style-type: none">Review of Interpretations Committee Activity 2013	18

Agenda paper 11 will not be used