

Thursday 5 May 2011				
Time	Agenda Item	Ref Number	Agenda Paper	Presenter
10:00 – 10:15	Introduction <ul style="list-style-type: none"> Opening remarks Administrative matters Minutes of March 2011 meeting 		1	Bob Garnett (Chair)
10:15 – 11:45	Active Committee Projects			
	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Accounting for production phase stripping costs in the mining industry 	IAS 16-4	2 2A	Luci Wright
11.45 – 13:15	IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i> <ul style="list-style-type: none"> Contingent pricing of PPE and intangible assets 	IAS 16-5	3	Fabienne Colignon
13:15 – 14:00	Lunch			
14.00 – 14.45	Items for continuing consideration			
	IFRIC 15 <i>Agreements for the Construction of Real Estate</i> <ul style="list-style-type: none"> Clarification of meaning of continuous transfer 	IFRIC 15-2	4	Fabienne Colignon
14.45 – 15.30	New items for initial consideration			
	IFRS 8 <i>Operating Segments</i> <ul style="list-style-type: none"> Reconciliation of segment assets in IFRS 8 	IFRS 8-3	5	Denise Gomez
15.30 – 16.00	IAS 7 <i>Statement of Cash Flows</i> <ul style="list-style-type: none"> Classification of interest paid that is capitalised 	IAS 7-4	6	Denise Gomez
16.00 – 16.45	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> Modifications that affect classification of the award 	IFRS 2-16	7	Denise Gomez
16.45 – 17.15	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Revaluation model – proportionate restatement 	IAS 16-6	9	Fabienne Colignon
17.15 – 17.45	IAS 16 <i>Property, Plant and Equipment</i> <ul style="list-style-type: none"> Cost of testing asset – element of cost 	IAS 16-7	10	Fabienne Colignon

Friday 6 May 2011

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
8:30 – 9:00 CLOSED	Breakfast			
	New items for initial consideration (continued)			
09.00 – 09.45	IAS 19 <i>Employee Benefits</i> <ul style="list-style-type: none"> Defined contribution plans with vesting conditions 	IAS 19-16	11	Thomas Harzheim
09.45 – 10.30	IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> Contributions to a jointly –controlled entity or associate 	IAS 27-12	13	Thomas Harzheim
10.30 – 11.15	IAS 28 <i>Investments in Associates</i> <ul style="list-style-type: none"> Accounting for share of changes in associate’s net assets 	IAS 28-6	14	Denise Gomez
11.15 – 12.15	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> and IFRIC 6 <i>Liabilities arising from Participating in a Specific Market—Waste Electrical and Electronic Equipment</i> <ul style="list-style-type: none"> Use of IFRIC 6 by analogy 	IFRIC 6-1	15	Fabienne Colignon
12.15 – 12.30	Administrative Session Committee work in progress		16	Michael Stewart
12.30 – 13.15	Lunch			
13.15 – 15.15 CLOSED SESSION	Discussion of results from Interpretations Committee Review		17	Michael Stewart
15.15 – 15.30 CLOSED SESSION	Administrative Session <ul style="list-style-type: none"> IOSCO Update EU Update National and other developments IFRIC <i>Update</i> 			Michael Stewart

- Agenda Paper 8 will not be used at this meeting
- Agenda Paper 12 will not be used at this meeting