

Thursday 6 January 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 November 2010 meeting 		1	Bob Garnett (Chair)
10:15 – 11:45	Active Committee Projects			
	IAS 16 <i>Property, Plant and Equipment</i> Accounting for production phase stripping costs in the mining industry – comment letter analysis	IAS 16-4	2	Luci Wright
11:45– 12:00	Review of Tentative Agenda Decisions published in November IFRIC Update			
	IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> <ul style="list-style-type: none"> Inclusion of own credit risk in discount rate 	IAS 37-1	3	Luci Wright
12:00 – 13:00	New items for initial consideration			
	IFRS 3 <i>Business Combinations</i> and IAS 39 <i>Financial Instruments Recognition and Measurement</i> <ul style="list-style-type: none"> Hedging the foreign exchange risk in a business combination 	IFRS 3-8	4	Denise Gomez
	IAS 8 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i> <ul style="list-style-type: none"> Hierarchy of guidance to select an accounting policy 	IAS 8-1	5	Denise Gomez
13:00 – 14:00	Lunch			
14:00 – 15:00	Active Committee Projects			
	IAS 32 <i>Financial Instruments: Presentation</i> <ul style="list-style-type: none"> Put options written over non-controlling interests 	IAS 27-11	6	Ron Lott (Video Conf)
15:00 – 16:30	Annual Improvements			
	<ul style="list-style-type: none"> Annual Improvements Criteria – comment letter analysis 		7	Denise Gomez
16.30 – 16:45	Coffee/Tea			

Thursday 6 January (continued)

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
16:45 – 17:30	Items for continuing consideration			
	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> Current/non current classification of debt (rollover agreements) 	IAS 1-7	8	Luci Wright

Friday 7 January 2011

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
8:30 – 9:00 CLOSED	Breakfast			
9:00 – 10:30	New items for initial consideration (continued)			
(Includes 15 Minutes coffee break)	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	10	Fabienne Colignon
10:30 – 10:45	Administrative Session <ul style="list-style-type: none"> Committee work in progress 		9	Michael Stewart
10:45 – 11:00 CLOSED SESSION	Administrative Session (continued) <ul style="list-style-type: none"> IOSCO Update EU Update National and other developments IFRIC <i>Update</i> 			Michael Stewart