

**Thursday 2 September 2010**

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
10:00-10:15	<b>Administrative Session</b> <ul style="list-style-type: none"> <li>Introduction</li> <li>Opening remarks</li> <li>Administrative matters</li> <li>Minutes of July 2010 meeting</li> </ul>		1	Bob Garnett (Chair)
10:15-13:00	<b>Active Committee Projects</b>			
	IFRS 2 <i>Share-based Payment</i> <ul style="list-style-type: none"> <li>Vesting and non-vesting conditions</li> </ul>	IFRS 2-11	2, 2A, 2B, 2C	Jae-Ho Kim Michael Krahnke
	<ul style="list-style-type: none"> <li>Accounting for share-based payment awards upon an entity's termination of an employee</li> </ul>	IFRS 2-14	3	Jae-Ho Kim Michael Krahnke
	IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> <li>Put options written over non-controlling interests</li> </ul>	IAS 27-11	4A, 4B, 4C, 4D	David Humphreys
13:00-14:00	Lunch			
14:00-15:00	IAS 27 <i>Consolidated and Separate Financial Statements</i> <ul style="list-style-type: none"> <li>Put options written over non-controlling interests</li> </ul>	IAS 27-11	4A, 4B, 4C, 4D	David Humphreys
15:00-16:00	<b>Review of Tentative Agenda Decisions published in July IFRIC Update</b>			
	IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i> <ul style="list-style-type: none"> <li>Repeat application of IFRS 1</li> </ul>	IFRS 1-4	5+2 att	Toshikazu Masuyama David Humphreys
	IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> <li>Recognising deferred tax assets for unrealised losses on AFS debt securities</li> </ul>	IAS 12-8	6 + 2 att	Mitsuhiro Takemura David Humphreys
	IAS 21 <i>The Effects of Changes in Foreign Exchange Rates</i> <ul style="list-style-type: none"> <li>Repayment of investment</li> </ul>	IAS 21-3	7+3 att	Jon Baldurs
16:00-16:15	Coffee/ tea break			
16:15-18:00	<b>New items for initial consideration</b>			
	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"> <li>Encouraged v required disclosures</li> </ul>	IAS 1 -9	8	Fabienne Colignon

## Thursday 2 September 2010 (continued)

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
16:15-18:00 (continued on Friday morning as needed)	<b>New items for initial consideration (continued)</b>			
	IAS 1 <i>Presentation of Financial Statements</i> <ul style="list-style-type: none"><li>• Comparatives in financial statements</li></ul>	IAS 1 -6	9	Michael Kraehnke
	IAS 36 <i>Impairment of Assets</i> <ul style="list-style-type: none"><li>• Accounting for impairment testing of goodwill when non-controlling interests are recognised</li></ul>	IAS 36 -3	10 +1 att	David Humphreys Toshikazu Masuyama

**Dinner at 18.30:** Bertorelli Restaurant, 15 Mincing Lane, London EC3R 7BD

2T<http://www.bertorelli.co.uk/>

## Friday 3 September 2010

Time	Agenda Item	Ref Number	Agenda Paper	Presenter
9:00-9:30 (Continued from Thursday if needed)	<b>Active Committee Projects (continued)</b>			
	IFRS 2 <i>Share-based Payment</i> • Vesting and non-vesting conditions	IFRS 2-11	2, 2A, 2B,	Jae-Ho Kim Michael Kraehnke
	IAS 27 <i>Consolidated and Separate Financial Statements</i> • Put options written over non-controlling interests	IAS 27-11	4A, 4B,4C,4D	David Humphreys
9:30-11:00	<b>New items for initial consideration (continued)</b>			
	IAS 24 <i>Related Party Disclosures</i> • Key management personnel	IAS 24 -1	11	Fabienne Colignon
	IAS 36 <i>Impairment of Assets</i> • Calculation of value in use	IAS 36 -2	12	David Humphreys Toshikazu Masuyama
	IAS 19 <i>Employee Benefits</i> • Accounting for statutory employee profit sharing arrangements	IAS 19-15	13	David Humphreys Mitsuhiro Takemura
11:00-11:15	Coffee/ tea break			
11.15-11.45	<b>New items for initial consideration (continued)</b>			
	IFRS 2 <i>Share-based Payment</i> • Share-based payment awards settled net of tax withholdings	IFRS 2-15	14	Jae-Ho Kim Michael Kraehnke
	IAS 1 <i>Presentation of Financial Statements</i> • Current/non current classification of callable term loan	IAS 1 - 7	16	Michael Kraehnke
	<b>Administrative Session</b> • Committee work in progress		15	Michael Stewart
11:45-12.15 <b>CLOSED SESSION</b>	<b>Administrative Session (continued)</b> • IOSCO Update • EU Update • National and other developments • IFRIC Update			Michael Stewart