

Date 13-14 | March | 2012

AGENDA

[06 March 2012]

13 March 2012

Location IASB
30, Cannon Street
London EC4M 6XH
UK

03. Sitzung IFRS-FA vom 16.03.2012
03_08_IFRS-FA_IFRSICAgendaMar12.pdf

Time	Agenda item	Agenda ref.
10.00 – 10.15	Introduction	1
Active Committee Projects		
10.15 – 11.30	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"> Levies charged for participation in a specific market – date of recognition of Liability 	2
Items for continuing consideration		
11.30 – 12.45	IFRIC 12 <i>Service Concession Arrangements: Payments made by an operator in a service concession arrangement</i>	
	<ul style="list-style-type: none"> Cover paper and summary Financial asset only model Intangible asset only model Intangible and financial asset model 	3 3A 3B 3C
12.45 – 13.45	Lunch	
13.45– 14.45	IFRS 11 <i>Joint Arrangements</i>	
	<ul style="list-style-type: none"> Acquisition of interest in joint operation 	4
14.45– 15.45	IAS 28 <i>Investments in Associates</i>	
	<ul style="list-style-type: none"> Application of the equity method when an associate's equity changes outside of comprehensive income 	5
15.45– 16.00	Break	

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13 March 2012 (continued)

16.00 –	IAS 16 <i>Property, Plant and Equipment</i> and IAS 38 <i>Intangible Assets</i>	
16.45	• Revenue-based depreciation method	6
16.45–	IAS 7 <i>Statement of Cash Flows</i>	
17.45	• Review of requests in relation to IAS 7	7

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New items for initial consideration		
09.00-09.45	IAS 1 <i>Presentation of Financial Statements</i> and IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> Presentation of payments of non-income taxes 	8
09.45-10.30	IAS 12 <i>Income Taxes</i> <ul style="list-style-type: none"> Accounting for market value uplifts on assets that are to be introduced by a new tax regime 	9
10.30-11.30	IAS 16 <i>Property, Plant and Equipment</i> , IAS 38 <i>Intangible Assets</i> and IAS 17 <i>Leases</i> <ul style="list-style-type: none"> Purchase of right to use land 	10
11.30-11.45	Break	
11.45-12.30	IAS 39 <i>Financial Instruments: Recognition and Measurement</i> and IFRS 9 <i>Financial Instruments</i> <ul style="list-style-type: none"> Term-extending options in fixed rate debt instruments 	11
12.30-13.15	IAS 27 <i>Consolidated and Separate Financial Statements</i> and SIC 13 <i>Jointly Controlled Entities—Non-Monetary Contributions by Venturers</i> <ul style="list-style-type: none"> Definition of the term 'non-monetary asset' 	12
13.15-	Administrative Session	
14.15	<ul style="list-style-type: none"> Committee work in progress Committee statistics Proposals for revisions to the agenda criteria 	13