## **Accounting Council**

## Thursday, 14 March 2013 at 9.00am Aldwych House, 71-91 Aldwych, London WC2B 4HN

#### **AGENDA**

# Item Minutes of the last meeting of the Accounting Council · Minutes for publication

- · Status of action points

#### **Directors' Reports**

- Director of Accounting, including Financial Instruments
- Director of Research

#### Influencing

- Impairment of financial assets FASB Impairment model
- IFRS 9 Classification & Measurement
- IFRS 11 -Acquisition of an interest in a Joint Operation
- IFRS 11 -Sale or Contribution of Assets between an investor and its Associate or Joint Venture
- Disclosures IAS 36
- Rate regulated activities
- Conceptual Framework
  - Uncertainty
  - Reliability/Faithful Representation

#### Research

• Disclosure Framework

### **UK Accounting Standards**

FRS 103

#### Any other business