

## November 2011 IFRS Interpretations Committee meeting update—24 October

The IFRS Interpretations Committee is meeting at the IASB office in London UK on the 3 and 4 November 2011. These email alerts provide a listing of the observer notes that have recently been made available, plus any other relevant information.

The following observer notes have been made available today:

- Agenda Paper 2: Use of IFRIC 6 by analogy: Cover note
- Agenda Paper 2A: Use of IFRIC 6 by analogy: Levies charged for participation in a specific market – Date of recognition of a liability
- Agenda Paper 2B: Use of IFRIC 6 by analogy: Levies charged for participation in a specific market – Debit side of the liability
- Agenda paper 3: Put options written over non-controlling interests: Summary of IASB's discussion at its September 2011 meeting
- Agenda Paper 5A: IFRIC 15 Agreements for the Construction of Real Estate: Clarification of continuous transfer
- Agenda Paper 5B: IFRIC 15 Agreements for the Construction of Real Estate: Unit of Account
- Agenda paper 6: Annual Improvements—2011-2013 cycle: IFRS 3 Business Combinations— Definition of a business
- Agenda paper 7: IAS 7 Statement of Cash Flows—classification of cash payments for deferred and contingent consideration
- Agenda Paper 8: IFRS 11 Joint Arrangements: Acquisition of interest in joint operation: cover note
- Agenda Paper 8A: IFRS 11 Joint Arrangements: Acquisition of interest in joint operation: Project options
- Agenda Paper 8B: IFRS 11 Joint Arrangements: Acquisition of interest in joint operation: Scope exception
- Agenda paper 9: Application of the equity method
- Agenda paper 10: Payments made by an operator in a service concession arrangement
- Agenda paper 11: Classification of cash flows for service concession arrangements
- Agenda paper 12: IAS 19 Employee Benefits: Definition of termination benefits
- Agenda paper 13: Annual Improvements—2011-2013 cycle: IAS 38 Intangible Assets and IFRIC 12 Service Concession arrangements– Selection of amortisation method
- Agenda paper 14: Calculating earnings per share considering non-cumulative preference dividends

To access all the papers available for this meeting so far and to see further information about this meeting, please [click here](#).

*Please note: This alert refers to papers posted up to 4pm today London time. Other papers may be posted after this time and will be included in the next email alert. For the most up-to-date list of observer notes at any time, please refer to the meeting page.*

### Questions or comments?

General queries: [info@ifrs.org](mailto:info@ifrs.org)  
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