

Accounting Standards Advisory Forum

Project	Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging	
Paper topic	Gathering feedback from the Discussion Paper	
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Purpose of this meeting

1. The purpose of this agenda item is to gain initial views on the Discussion Paper (DP) *Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging* and to answer any questions you may have.
2. We have selected some key topics from the DP on which we would specifically like to gain your initial views, however, we would like to respond to any questions you may have initially.

Question for ASAF members

Do you have specific questions on the Discussion Paper?

3. Set out at Agenda paper 5A are the specific topics together with a brief description of the topic and related questions which we would like your input on, if time permits:
 - (a) Assessing the need for an approach to represent dynamic risk management
 - (b) Behaviouralisation
 - (c) Core demand deposits
 - (d) Revaluation of the managed exposures

- (e) Transfer pricing transactions
- (f) Scope of the application of the Portfolio Revaluation Approach (PRA)
- (g) Applying the PRA to other risks
- (h) PRA through OCI