

ASAF AGENDA [as at 17 November 2017]

Date 7—8 December 2017

Location IASB
Boardroom, First Floor, 30 Cannon Street
London EC4M 6XH, UK

Thursday 7 December 2017

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
09.00-10.30	1	Primary Financial Statements	Michelle Fisher	<p>We are asking for feedback on the staff proposals to introduce an investing category and comparable subtotals in the statement of financial performance.</p> <p>The views of ASAF members are also requested on Better Ways to Communicate Other Comprehensive Income, Agenda Paper 21C of the IASB meeting November 2017.</p>
10.30-10.45		Break		
10.45-12.15	3	Disclosure Initiative— <i>Definition of Material (Proposed amendments to IAS 1 and IAS 8).</i>	Kathryn Donkersley	We are asking for ASAF members' views on the Exposure Draft.
	2	Disclosure Initiative— <i>Principles of Disclosure</i>	Kathryn Donkersley	We will provide an initial overview of comments on the Discussion Paper and ask for ASAF members' advice on the project's next steps.
12.15-13.15	5	Post-implementation Review of IFRS 13 <i>Fair Value Measurement</i>	Aida Vatreňjak	We will provide an overview of responses to the Request for Information and ask ASAF members' advice on the project's next steps.
13.15-14.00		Lunch		

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14.00-15.00	4	Wider Corporate Reporting	David Loweth	We will provide an update from IASB discussions.
15.00-15.15		Break		
15.15-16.15	6	Academic Liaison	Anne McGeachin	We are requesting advice on developing a strategy for working with academics.
16.15-17.15	7	Information deficiencies and consolidated financial statements	Germany	The DRSC are requesting ASAF members' views on the impact of consolidation on information content.
17.15		End day 1		

Friday 8 December 2017

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10.10-11.10	11	Improvements to IFRS 8 <i>Operating Segments</i> (Proposed amendments to IFRS 8 and IAS 34)	Nadia Chebotareva	We plan to present a summary of the comment letters on the ED to the Board in November 2017. We are requesting input from the ASAF on possible alternative approaches to those set out in the Exposure Draft which the staff can explore in the project's next steps.
11.10-11.30		Break		
11.30-13.30	8	Business Combinations Under Common Control	Yulia Feygina	<p>The Board has resumed its work on the BCUCC research project. We will provide an update on the Board's discussions and will seek ASAF members' views on:</p> <ul style="list-style-type: none"> • clarifications of the scope of the project; and • factors to consider in selecting an appropriate accounting method for transactions within the scope of the project.
13.30-13.45	9	Project updates and agenda planning	Michelle Sansom	
		Lunch / End day 2		

Please note: Agenda paper number 10 is not used at this meeting