

ASAF AGENDA [as at 22 September 2017]

Thursday 28 September 2017

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
09.35-11.00	1	Primary Financial Statements – Alternative Performance Measures	Kimberley Crook (NZASB)	To discuss the findings from the research by the New Zealand Accounting Standards Board (NZASB) on the views of investors about the usefulness of alternative performance measures
	2	Primary Financial Statements – Feedback on the FRC Discussion Paper	Andrew Lennard (FRC UK) Rachel Knubley / Michelle Fisher	To discuss the feedback to the UK Financial Reporting Council (FRC UK) Discussion Paper <i>Improving the Statement of Cash Flows</i> and consider how the findings might influence the Primary Financial Statements project
11.00-11.15		Coffee		
11.15-12.15	6	Rate-regulated activities	Jane Pike	To discuss with ASAF members the Board's proposed accounting model
12.15-13.15	4	Definition of a business	Peter Clark / Leonardo Piombino	To obtain the views of ASAF members on the Board's tentative decisions made at its June 2017 meeting
13.15-14.00		Lunch		

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14.00-15.30	5	Goodwill and Impairment	Andrew Watchman (EFRAG)	ASAF members' views are requested on the proposals in the EFRAG Discussion Paper <i>Goodwill Impairment Test: Can it be improved?</i>
	5	Goodwill and Impairment	Raghava Tirumala	ASAF members' views on the staff proposals to improve the effectiveness measures for the impairment test
15.30-16.00	7	Project updates and agenda planning	Kumar Dasgupta Michelle Sansom	Proposed amendments to IFRS 9 <i>Financial Instruments</i> Input to the December 2017 ASAF agenda
16.00		End of meeting		

Agenda Paper number 3 is not used at this meeting