

STAFF PAPER

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Accounting Standards Advisory Forum

Project	Primary Financial Statements		
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Purpose of the meeting

1. At this meeting we will:
 - (a) seek ASAF members' views on the application of the Board's tentative decisions to date to financial entities, with the aim of helping the Board make decisions on this topic at a future Board meeting.
 - (b) provide ASAF members with an update on the Board's tentative decisions on aggregation and disaggregation and explore additional aspects that could improve the aggregation and disaggregation of line items in the primary financial statements and in the notes.

Papers for this meeting

2. Agenda papers for this meeting:
 - (a) **Agenda Paper 6** this agenda paper provides an index of papers for this meeting.
 - (b) **Agenda Paper 6A** seeks ASAF members' views on the application of the Board's tentative decisions to financial entities.
 - (c) **Agenda Paper 6B** provides an update on the Board's tentative decisions on aggregation and disaggregation, seeks views on these decisions and explores additional aspects that could be explored to improve the level of aggregation and disaggregation of line items in the primary financial statements and in the notes.