

ASAF AGENDA [as at 12 June 2018]

Monday 9 July 2018

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
Education Session – public meeting				
09.30-11.30		Financial Instruments with Characteristics of Equity	Kumar Dasgupta	Education session on the Discussion Paper, including a questions and answers session.
11.30-11.45	Break			
11.45-12.45	5	Business Combinations Under Common Control	HKICPA and OIC	The HKICPA and OIC would like to discuss the findings from its research survey with investors on Business Combinations Under Common Control, including the feedback from the International Forum of Accounting Standard Setters.
12.45-13.45	Lunch			
13.45-14.45	6	Business Combinations Under Common Control	Yulia Feygina	The staff are seeking feedback from ASAF members on the approaches developed by staff for transactions within the scope of the project.
14.45-15.15	2	Better Communication–Primary Financial Statements	Aida Vatrenjak	The staff will present an overview of the Board’s tentative decisions to date and are asking ASAF members for advice on the next steps in the project; including whether to move the project from research to standard-setting programme.
15.15-15.30	Break			

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15.30-17.00	1	Better Communication–Draft Framework for Reporting Performance Measures	Linda Mezon, Accounting Standards Board of Canada	The AcSB are developing a Framework to respond to concerns raised by many investors, contributors, lenders and other resource providers regarding a lack of consistency, comparability and transparency in the reporting of performance measures. The AcSB is requesting advice from ASAF members on the draft Framework, and whether a similar framework could be helpful in their jurisdictions.

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09.00-10.00	4	Property, Plant and Equipment—Proceeds before intended use	Vincent Louis	<p>The staff are asking ASAF members for advice on the best course of action to follow on this project, considering the feedback received in comment letters and from additional outreach.</p> <p>We will provide ASAF members with an oral summary of comments received at the June Interpretations Committee meeting, at which we are seeking advice from the Committee.</p>
10.00-11.00	8	Goodwill and Impairment	Raghava Tirumala	The staff are seeking ideas and advice from ASAF members on how to improve disclosures about business combinations, goodwill and impairment of goodwill.
11.00-11.15	Break			

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11.15-12.45	3	Better Communication–Standards-level review	Kathryn Donkersley	<p>ASAF members' advice is requested on:</p> <ul style="list-style-type: none"> the Board's process for developing and drafting disclosure requirements; which IFRS Standard(s) could be the subject of the Board's targeted Standards-level review of disclosures, including ASAF members reasons for selecting these IFRS Standard(s). <p>The objective of this Standards-level review is to test and improve the Board's process for developing and drafting disclosure requirements, and to improve the disclosure requirements in the selected Standard(s). The shortlist of Standards to consider for this purpose is: IAS 7; IAS 12; IAS 16; IAS 19; IAS 21; IFRS 2; IFRS 3; IFRS 8; IFRS 13.</p>
12.45-13.30		Lunch		
13.30-15.00	7	Accounting for pensions	Linda Mezon, Accounting Standards Board of Canada	<p>The AcSB is seeking feedback from ASAF members on:</p> <ul style="list-style-type: none"> the results of research performed to date by Canada, Germany, Japan, the UK and the US on hybrid pension plans, including the challenges in applying current accounting to these plans; a proposal that the IASB consider this research and either add it as another dimension to the feasibility study in its research pipeline or take on a project to address hybrid pension plans; and recent developments in ASAF member jurisdictions reflecting the ongoing evolution of hybrid pension plans.

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15.00-15.30	9	Update and agenda planning	Michelle Sansom	Planning for the October 2018 meeting.
15.30		End day 2		