

## Fifteenth Meeting of the IASB Emerging Economies Group

May 14-16, 2018 • Kuala Lumpur, Malaysia

### **AGENDA**

Host: Malaysian Accounting Standards Board (MASB)

Venue: Conference Room, Sheraton Imperial Kuala Lumpur Hotel

TIME (MYT)	Agenda ref	EVENT	PRESENTER
<b>May 14 (Monday)</b>			
09:00-09:15		Address by hosting country	MASB
09:15-09:30		Address by IASB	Amaro Gomes
09:30-10:30	1	Presentation and discussion on <i>IFRS 16 Leases</i>	Darrel Scott
10:30-10:45		Coffee Break	
10:45-12:00	1	Presentation and discussion on <i>IFRS 16</i> (continued)	All
12:00-12:15		Group Photo	
12:15-13:30		Lunch	
13:30-15:30	1	Presentation and discussion on <i>IFRS 16</i> (continued)	All
15:30-15:45		Coffee Break	
15:45-17:00	1	Presentation and discussion on <i>IFRS 16</i> (continued)	All
17:00-18:00	9	Involuntary common infrastructure cost	MASB

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TIME (MYT)	Agenda ref	EVENT	PRESENTER
<b>May 15 (Tuesday)</b>			
09:00-11:00	2	<b>Digital Currencies</b> <ul style="list-style-type: none"> <li>• Commodity loans and related transactions</li> <li>• Digital currency – A case for standard setting activity</li> <li>• Current activities and accounting</li> </ul>	IASB with ASBJ and AASB (by Skype)
11:00-11:15		Coffee Break	
11:15-12:00	3	<b>Accounting for micro-entities</b> <ul style="list-style-type: none"> <li>• Presentation on UK FRS 105</li> </ul>	Michelle Sansom
12:00-12:45	4	<b>Accounting for private-entities</b>	MASB
12:45-13:30		Lunch	
13:30-15:00	5	<b>Accounting for subsidiary entities</b>	Russia
15:00-15:15		Coffee Break	
15:15-16:15	6	<b>IASB Update</b> <ul style="list-style-type: none"> <li>• including update on South Africa and Argentina issues</li> </ul>	IASB
<b>May 16 (Wednesday)</b>			
09:00-10:30	8	Initial feedback on the implementation of <i>IFRS 9 Financial Instruments</i> in Emerging Economies	IASB with Malaysia and South Korea
10:30-10:45		Coffee Break	
10:45-11:30	8	Initial feedback on the implementation of <i>IFRS 9 Financial Instruments</i> in Emerging Economies (continued)	IASB with Malaysia and South Korea

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11:30-12:00	10	Consolidation of not-for-profit entities	ICAI
12:00-12:30	11	Presentation of current/non-current assets	ICAI
12:30-13:30		Lunch	
<b>May 17 (Thursday) – Optional session.</b>			
09:00-17:45		IFRS Foundation Regional Workshop on <i>IFRS 17 Insurance Contracts</i> (Optional)	IASB and MASB