

# AGENDA

as at 26 November 2019

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Date 17 December 2019

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Location International Accounting Standards Board  
Columbus Building, 7 Westferry Circus  
Canary Wharf, London E14 4HD, UK

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## Tuesday 17 December 2019

Time	Agenda item	Agenda ref.	Presenter	Input requested
09.00–11.00	Agenda Consultation	1	April Pitman	<p>The Board is beginning its 2020 Agenda Consultation. As part of this process, the Board will issue a Request for Information to obtain stakeholder feedback on the Board's priorities.</p> <p>ASAF members are asked to provide information about potential financial reporting priorities for the Board to discuss in the Request for Information to elicit better and more focused feedback.</p>
11.00–11.15	BREAK			
11.15–12.45	Post-implementation Review of IFRS 10 <i>Consolidated Financial Statements</i> ; IFRS 11 <i>Joint Arrangements</i> ; and IFRS 12 <i>Disclosure of Interests in Other Entities</i>	3	Filippo Poli	<p>ASAF members will be asked to identify matters to be discussed in the Post-implementation Review and provide advice on its scope.</p> <p>The ASBJ will open the discussion setting out matters identified in the Asia Oceania region</p>
12.45–13.45	LUNCH			

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13.45–15.15	Accounting for Intangible Assets	2	KASB	The Korea Accounting Standards Board will present its research project on exploring a way to complement financial statements with a separate statement which identifies core intangibles and presents their values. ASAF members' views are requested on what, if any, further work is need.
15.15–15.30	BREAK			
15.30–16.00	IFRS 17 <i>Insurance Contracts</i>	4	Roberta Ravelli	ASAF members will be provided with an overview of the feedback on the Exposure Draft Amendments to IFRS 17.
16.00–16.15	Update on agenda planning	5	Dehao Fang	IASB staff will provide an update on the Board's work plan and seek input on future ASAF meeting agendas.
16.15	End of meeting			