

# AGENDA

as at 1 March 2019

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**Date** 22 March 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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## 22 March 2019

Time	Agenda item	Agenda ref.	Input requested
10:10-10:30	IASB Update	AP1	
10:30- 11:00	SMEs that are subsidiaries	AP2	The Board is considering permitting a subsidiary of a parent entity that applies IFRS Standards to apply the recognition and measurement requirements of IFRS Standards with the disclosure requirements in the <i>IFRS for SMEs</i> Standard. If this was permitted in your jurisdiction would you consider application for subsidiary entities?
11:00-11:45	Onerous Contracts—Costs of fulfilling a contract (Proposed Amendments to IAS 37 <i>Provisions, Contingent Liabilities and Contingent Assets</i> )	AP3	We are asking GPF members for their preliminary views on the Exposure Draft issued in December 2018.
11:45-12:15	Provisions	AP4	We are asking GPF members for their views on the research undertaken to date and advice on the project's future direction.

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13:00–14:15	Management Commentary	AP5	<p>We are asking GPF members to discuss how preparers determine the relevant content to be included in management commentary and the challenges they commonly face in preparing management commentary. In addition, we are asking GPF members for their views on the staff's proposed approach to revising specific topics in Practice Statement 1 <i>Management Commentary</i>, including:</p> <ul style="list-style-type: none"> <li>• forward-looking information; and</li> <li>• information about tax in the management commentary.</li> </ul>
14:15-15:15	Disclosure Initiative: Targeted Standards-level review	AP6	<p>We are asking GPF members for their views on feedback received from outreach with users of financial statements. In particular, we will be asking for views on the costs and benefits of some existing and potential disclosure objectives and requirements relating to IAS 19 <i>Employee Benefits</i> and IFRS 13 <i>Fair Value Measurement</i></p>