

AGENDA

as at 17 March 2020

Date	2 April 2020
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Location	International Accounting Standards Board Columbus Building, 7 Westferry Circus Canary Wharf, London E14 4HD, UK
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Thursday 2 April 2020

Time UK (BST)	Agenda item	Agenda ref.	Presenter	Input requested
11.00–11.45	IBOR Reform and its Effects on Financial Reporting—Phase 2	2	Iliriana Feka Riana Wiesner	This session will provide ASAF members with an opportunity to share and discuss their initial views on the proposals in the Exposure Draft.
11.45–12.00	Update on agenda planning	5	Dehao Fang	The staff will provide an update on the Board's work plan (including its redeliberations on amendments to IFRS 17 <i>Insurance Contracts</i>) and seek input on future ASAF meeting agendas.
12.00–12.30	LUNCH			

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Time UK (BST)	Agenda item	Agenda ref.	Presenter	Input requested
12.30–14.00	Goodwill and Impairment	1	Tim Craig	<p>The staff will present the Board's preliminary views that will be included in the Discussion Paper on goodwill and provide clarifications where needed.</p> <p>The staff will seek ASAF members' views on the feedback process for the discussion paper and areas of focus during the comment and outreach period.</p>
			FASB	<p>The Financial Accounting Standards Board member will present an overview of the feedback received on the Invitation to Comment <i>Identifiable Intangible Assets and Subsequent Accounting for Goodwill</i>.</p>
			ASBJ / HKICPA	<p>The Accounting Standards Board of Japan and the Hong Kong Institute of Certified Public Accountants will present their paper on accounting for goodwill.</p>
14.00–15.30	Primary Financial Statements	4	Aida Vatrenjak	<p>This session will provide ASAF members with an opportunity to share and discuss their initial views on the proposals in the Exposure Draft <i>General Presentation and Disclosures</i>.</p>
15.30	End of meeting			

Agenda number 3 is not used at this meeting