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 Date 2 October 2020


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 Location Video conference hosted by the IFRS Foundation


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# AGENDA

as at 2 September 2020

## Friday 2 October 2020

Time UK (BST)	Agenda item	Agenda ref.	Presenter	Input requested
11.00–12.30	Goodwill and Impairment	1	Tim Craig	The ASAF members are asked to share initial views and feedback from jurisdictions on the Discussion Paper <i>Business Combinations—Disclosures, Goodwill and Impairment</i> published in March 2020.
12.30–13.00	BREAK			
13.00–13.30	Business Combinations under Common Control	2	Yulia Feygina	ASAF members are asked to advise on possible outreach activities, including planned activities in their jurisdiction, for the forthcoming discussion paper.  <i>Please note the IFRS Foundation Virtual Conference being held on 28-29 September 2020 will introduce the International Accounting Standards Board's preliminary views to be included in the forthcoming discussion paper.</i>
13.30–14.00	Conceptual Framework for Financial Reporting	3	FASB	The Financial Accounting Standards Board will provide an overview of the proposed Chapter 4, <i>Elements of Financial Statements</i> , of FASB Concepts Statement No. 8, <i>Conceptual Framework for Financial Reporting</i> .

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14.00–14.15	Update and agenda planning	4	Dehao Fang/Roberta Ravelli	The staff will provide an update on the Board's work plan and ask ASAF members' views on topics for the next ASAF meeting.
14.15	END OF MEETING			