

Accounting Standards Advisory Forum meeting

Date **1—2 October 2026**

Location **London**

Agenda timings or topics may change as the meeting progresses.

To receive real-time updates, follow us on X, formerly Twitter at **@IFRSFoundation** using the hashtag **#IFRSMeetings**.

Thursday 1 October

Time (UK)	Agenda ref	Agenda item
10:00-11:30	1	Amortised Cost Measurement
11:30-11:45	Break	
11:45-13:00	2	Provisions—Targeted Improvements
13:00-14:00	Lunch break	
14:00-15:30	3	Intangible Assets
15:30-15:45	Break	
15:45-17:15	4	Statement of Cash Flows and Related Matters
17:15	End of Day 1	

Friday 2 October

Time (UK)	Agenda ref	Agenda item
09:15-10:00	5	AcSB's project on business combinations
10:00-11:00	6	Risk Mitigation Accounting
11:00-11:15	Break	
11:15-12:45	7	Accounting for cryptocurrencies
12:45-13:30	Lunch break	
13:30-14:15	8	IASB Technical Update [Oral update]
14:15-14:30	9	Agenda planning and feedback from previous ASAF meetings
14:30	End of meeting	