

ASAF Agenda topics

Meeting	Agenda topic
April 2018 (Actual)	Rate-regulated Activities
	Disclosure Initiative— <i>Principles of Disclosure</i>
	Commodity loans and related transactions
	Accounting Policies and Accounting Estimates (Amendments to IAS 8)
	Goodwill and Impairment
	Primary Financial Statements
	IFRS Foundation <i>Due Process Handbook</i> – Review
	Is financial reporting still an effective tool for equity investors in Australia?
July 2018 (Proposed)	Dynamic Risk Management
	Disclosure Initiative— <i>Principles of Disclosure</i>
	Equity Instruments—Impairment and Recycling (EFRAG)
	Business Combinations Under Common Control (HKICPA and (OIC)
	Primary Financial Statements
	Property, Plant and Equipment— <i>Proceeds before Intended Use</i> (Amendments to IAS 16)