

## ASAF Agenda topics

Meeting	Agenda topic
July 2018 (Actual)	Financial Instruments with the Characteristics of Equity (Education Session)
	Business Combinations Under Common Control: Hong Kong Institute of Certified Public Accountants and Organismo Italiano di Contabilità
	Business Combinations Under Common Control
	Better Communication—Primary Financial Statements
	Better Communication—Draft Framework for Reporting Performance Measures: Accounting Standards Board of Canada (AcSB)
	IAS 16 Property, Plant and Equipment— <i>Proceeds before Intended Use</i> (Amendments to IAS 16)
	Goodwill and Impairment
	Disclosure Initiative—Standards-level review of disclosures
	Accounting for pensions: AScB
October 2018 (Proposed)	Equity Instruments—Impairment and Recycling: European Financial Reporting Advisory Group
	IFRS 3 <i>Business Combinations</i> reference to the <i>Conceptual Framework</i>
	Rate-regulated Activities
	Dynamic Risk Management
	Financial Instruments with the Characteristics of Equity
	Better Communication—Primary Financial Statements