

ASAF Agenda Topics

Meeting	Agenda topic
October 2018 (Actual)	Financial Instruments with the Characteristics of Equity – Introduced by Asian-Oceanian Standard-setters Group.
	IFRS 3 <i>Business Combinations</i> reference to the <i>Conceptual Framework</i>
	Extended External Reporting—New Zealand Accounting Standard Board
	Rate-regulated Activities
	Extractive Activities
	Accounting Policies and Accounting Estimates (Amendments to IAS 8)
	Project update – including updates on the Goodwill and Impairment, and Disclosure Initiative—Targeted Standards-level Review of Disclosures projects.
December (Proposed)	Better Communication—Primary Financial Statements
	Management Commentary Practice Statement
	Business Combinations under Common Control
	Pension Benefits that Depend on Asset Returns
	Provisions research project
	Financial Instruments with Characteristics of Equity