

ASAF AGENDA [as at 10 August 2018]

Date **4 October 2018**

Location **IFRS Foundation**
Boardroom, Columbus Building, 7 Westferry Circus
Canary Wharf, London E14 4HD, UK

Thursday 4 October 2018

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
09.00-10.00	1	Financial Instruments with Characteristics of Equity	Kris Peach on behalf of the AOSSG	This session will be an opportunity for ASAF members to share initial views and feedback to the Discussion Paper <i>Financial Instruments with Characteristics of Equity</i> issued in June 2018.
10.00-11.00	2	IFRS 3 <i>Business Combinations</i> reference to the Conceptual Framework	Joan Brown	The staff will provide feedback on the outreach and discuss next steps with the ASAF members.
11.00-11.15	Break			
11.15-12.15	3	Extended External Reporting	David Bassett – New Zealand Accounting Standard Board	The NZASB will present its research following two surveys undertaken, one obtaining the views of preparers of corporate reports and another obtaining the views of investors/other users of those reports. This work is relevant to the IASB's project on updating the Management Commentary Practice Statement.
12.15-13.00	Lunch			
13.00-14.30	4	Rate-regulated Activities	Mariela Isern	The staff are seeking advice from ASAF members on identifying a disclosure objective and related disclosure requirements for the accounting model being developed for defined rate regulation.
14.30-14.45	Break			

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14.45-15.45	5	Extractive Activities	Tim Craig	We will provide an overview of how we plan to start this research project and seek members' feedback.
15.45-16.15	6	Update and agenda planning	Michelle Sansom	Planning for the December 2018 meeting. Project updates for: <ul style="list-style-type: none"> • Disclosure Initiative—Targeted Standards-level Review of Disclosures; and • Goodwill and Impairment.
16.15-17.00	7	Accounting Policies and Accounting Estimates (Amendments to IAS 8)	Gustavo Olinda / Chalani Mohotti / Jawaid Dossani	To ask ASAF members for their views on staff's proposed course of action to respond to feedback received on the Exposure Draft—in particular regarding the definitions of accounting estimates and accounting policies as proposed in the Exposure Draft.
17.00		End of meeting		