

ASAF Agenda Topics

Meeting	Agenda topic
December 2018 (Actual)	Better Communication—Primary Financial Statements
	Management Commentary Practice Statement
	Business Combinations under Common Control
	Pension Benefits that Depend on Asset Returns
	IFRS 17 <i>Insurance Contracts</i>
	Financial Instruments with Characteristics of Equity
	Goodwill and Impairment
	Project update
April 2019 (Actual)	Accounting treatment of ICOs (Initial Coin Offerings) and tokens in France (ANC)
	Management Commentary Practice Statement
	Amendments to IFRS 17 <i>Insurance Contracts</i>
	Onerous Contracts—Costs of fulfilling a contract (Amendment to IAS 37)
	Accounting Policy Changes (Amendments to IAS 8)
	Provisions
	Application of IFRS Practice Statement 2: <i>Making Materiality Judgements</i> to reporting climate related and other emerging risk issues on financial statements (AASB)
	Improving the impairment testing model in IAS 36 Impairment of Assets (AASB)
	Business Combinations under Common Control
	SMEs that are Subsidiaries
	Disclosure Initiative—Targeted Standards-level Review of Disclosures
	<i>Due Process Handbook</i> Review
	Project update
July 2019 (Proposed)	Goodwill and Impairment
	Management Commentary Practice Statement
	Better Communication—Primary Financial Statements
	Rate-regulated Activities
	Classification of Liabilities as Current or Non-current (Amendments to IAS 1)
	Disclosure Initiative—Targeted Standards-level Review of Disclosures
	IBOR Reform and the Effects on Financial Reporting