

ASAF Agenda Topics

Meeting	Agenda topic
July 2019 (Actual)	Business Combinations under Common Control
	Management Commentary Practice Statement
	IBOR Phase 2
	Better Communication—Primary Financial Statements
	Business Reporting of Intangibles: Realistic proposals (FRC)
	Accounting for Pensions Plan with an Asset-return Promise (EFRAG)
	Variable and Contingent Consideration (FRC)
October 2019 (Actual)	Financial Instruments with Characteristics of Equity
	Dynamic Risk Management
	IBOR Phase 2
	Disclosure Initiative – Accounting Policy Disclosure
	2020 Agenda Consultation
	Accounting Estimation (Korea Accounting Standards Board)
December 2019 (Proposed)	Post-implementation review of IFRS 10 <i>Consolidated Financial Statements</i> , IFRS 11 <i>Joint Arrangements</i> and IFRS 12 <i>Disclosure of Interests in Other Entities</i>
	Accounting for Intangible Assets (KASB)
	2020 Agenda Consultation
	IFRS 17 <i>Insurance Contracts</i>