



Virtual roundtables to discuss Discussion Paper *Development of Simplified Accounting Requirements (Tier 3 Not-for-Profit Private Sector Entities)*

	Virtual outreach session 1	Virtual outreach session 2	Virtual outreach session 3	Virtual outreach session 4	Virtual outreach session 5
Date and time	28 October 2022 [12:00pm – 1:00pm AEDT]	22 November 2022 [1:30pm – 2:30pm AEDT]	07 December 2022 [1:00pm – 2:00pm AEDT]	03 February 2023 [3:00pm – 4:00pm AEDT]	01 March 2023 [12:00pm – 1:00pm AEDT]
Click to access Zoom details	Click to access Zoom details	Click to access Zoom details	Click to access Zoom details	Click to access Zoom details	Click to access Zoom details

AASB [Discussion Paper – Development of Simplified Accounting Requirements \(Tier 3 Not-for-Profit Private Sector Entities\)](#) is open for comment until Friday, 31 March 2023.

Each outreach event is an opportunity to express your views and discuss any alternative perspectives on some of the key topics in the Discussion Paper including:

- consolidation of subsidiaries;
- income (including revenue);
- non-financial assets acquired at significantly less than fair value;
- impairment of non-financial assets;
- leases;
- employee benefits;
- financial instruments;
- accounting policies and correction of prior period errors; and
- statement of changes in equity
- intangible assets; and
- interactions with other reporting Tiers.

Stakeholders are encouraged to read the 12-page Snapshot [here](#) or watch the recorded staff education session [here](#) on the Board's proposals before attending these outreach events.