



Issue Date: 10 December 2008

Subject: Agenda for the 94th meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 17 December 2008, from 8:30 a.m. to 5:30 p.m.
Thursday 18 December 2008, from 8.30 a.m. to 4.00 p.m.

The public is invited to attend this meeting. However agenda items 1, 2, and 14 will be considered in private.

Day 1

Time	Item	Subject	Objective	Duration
8:30 a.m.	1, 2	Minutes, Declarations of Interest and Chairman's Report		½ hr
9:00 a.m.	3	Superannuation Plans and ADFs	Continue consideration of ED.	1½ hrs
10:30 a.m.		Morning Break		¼ hr
10:45 a.m.	3	Superannuation Plans and ADFs	Continued	1 hr
11:45 p.m.	4	GAAP/GFS Harmonisation for Entities within the GGS	Consider draft ED.	1 hr
12:45 p.m.		Luncheon		¾ hr
1:30 p.m.	4	GAAP/GFS Harmonisation for Entities within the GGS	Continued	½ hr
2:00 p.m.	5	Income from Non-exchange Transactions	Consider draft ED.	1½ hrs
3:30 p.m.	6	Interpretations	Consider draft Interpretation re Australian Superannuation Contributions Tax and IFRIC Interpretation 17.	1½ hrs
5:00 p.m.	7	Modifying IFRSs for NFPs	Consider NZ developments.	½ hr
5:30 p.m.		Close		

Day 2

Time	Item	Subject	Objective	Duration
8:30 a.m.	8	Reclassification of Financial Assets re: Insurance	Consider draft Exposure Draft.	1 hr
9:30 a.m.	9	Revenue Recognition	Consider AASB Preface to IASB/FASB Discussion Paper.	½ hr
10:00 a.m.	10	Borrowing Costs	Consider submission on IPSASB ED.	½ hr
10:30 a.m.		Morning Break		¼ hr
10:45 a.m.	11	Differential Reporting	Consider issues relating to general purpose financial reports.	2 hrs
12:45 p.m.		Luncheon		¾ hr
1:30 p.m.	13	Submissions on IASB Exposure Drafts	Consider comment letters on EDs and submissions to the IASB on Earnings per Share (13.1), First-time Adoption of IFRSs (13.2), Financial Instruments (13.3) and Discontinued Operations (13.4).	1½ hrs
3:00 p.m.	12	Other Business		¾ hr
3:45 p.m.	14	Review		¼ hr
4:00 p.m.		Close		

NOTE: The running order and time allocated to agenda items is subject to change prior to and during the course of the meeting. It is advisable to visit the web site prior to 17 December 2008 to confirm whether the anticipated running order remains as indicated above.

Those wishing to attend the public sessions of the meeting are requested to register in advance. (see AASB meeting [procedures for attendance](#) on the AASB's website).