



**Subject:** Agenda for the 88<sup>th</sup> meeting of the AASB  
**Venue:** Ken Spencer Room, AASB offices  
**Time:** Wednesday 25 June from 9:00 a.m. to 5:30 p.m. and Thursday 26 June 2008, from 8:30 a.m. to 3:45 p.m.

**All agenda items except agenda items 1, 2, and 17 will be considered in public.**

## Day 1

Time	Item	Subject	Objective	Duration
9:00 am	1, 2	Minutes, declarations of interest, Chairman's report		½ hr
9:30 am	3	Superannuation Plans and ADFs	Consider disclosure principles and definition of accrued benefits	1 hr
10:30 am		Morning Break		¼ hr
10:45 am	3	Superannuation Plans and ADFs	Continued	1 hr
11:45 am	4	Social Benefits	Consider submission on IPSASB ED	1 hr
12:45 pm		Luncheon		¾ hr
1:30 pm	4	Social Benefits	Continued	1 hr
2:30 pm	5	Service Concessions	Educational session	1 hr
3:30 pm		Afternoon break		¼ hr
3:45 pm	6	Cost of a Subsidiary	Consider draft Standard	½ hr
4:15 pm	7	Conceptual Framework	Consider Preface to Exposure Draft	½ hr
4:45 pm	8	Reporting Entity	Consider Preface to Discussion Paper	½ hr
5:15 pm	9	IPSASB Report	Verbal report on June meeting	¼ hr

## Day 2

8:30 am	10	Income Tax	Educational session	1 hr
9:30 am	11	Annual Improvements	Consider draft Standard	1 hr
10:30 am		Morning Break		¼ hr
10:45 am	12	Criteria for NFP departures from IFRS	Consider issues paper	1 hr
11:45 am	13	GAAP/GFS Entities within the GGS sector	Compare HoTARAC's views with tentative decisions	1 hr
12:45 pm		Luncheon		¾ hr
1:30 pm	14	Interpretations	Consider recommendations of super contributions tax panel	1 hr
2:30 pm	15	Other Business		½ hr
3:00 pm	16	Differential Reporting	Status report	½ hr
3:30 pm	17	Review		¼ hr
3:45 pm		Close		

Note: The running order and time allocated to agenda items is subject to change during the course of the meeting. It is advisable to visit the web site prior to 25 June 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 (see [AASB meeting/procedures for attendance](#)).