



Subject: Agenda for the 131st meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 29 May 2013, from 9:00 a.m. to 5:30 p.m.
Thursday 30 May 2013, from 8:30 a.m. to 3:00 p.m.

The public is invited to attend this meeting. Items 1 and 6 will be held in private.

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 website prior to 29 May 2013 to confirm whether the anticipated running order remains as indicated below.
Those wishing to attend the public sessions of the meeting should register in advance (see AASB meeting [procedures for attendance](#) on the AASB's website).

Day 1	Item	Duration	Subject	Objective
9:00 am	1(a)	1 hr	Agenda, Declarations of Interest	
	1(b)		Chairman's Report	Update
	2		Apologies, Minutes and Approvals out of session	
10:00 am	7	¾ hr	Investment Entities	Consider responses on ED 233 <i>Australian Additional Disclosures – Investment Entities</i>
10:45 am	<i>Morning tea (30 mins)</i>			
11:15 am	7	¾ hr	Investment Entities	Cont.
12:00 am	8	1 hr	Superannuation Entities	Sweep issues for preparing pre-ballot draft for replacement of AAS 25 <i>Financial Reporting by Superannuation Plans</i>
1:00 pm	<i>Lunch (60 mins)</i>			
2:00 pm	9	1 ½ hrs	Financial Instruments	Determine broad approach on key issues in relation to ED/2013/2 <i>Financial Instruments: Expected Credit Losses</i>
3:30 pm				
4:00 pm	9	1 hr	Financial Instruments	Cont.

Agenda

29-30 May 2013; issued 20 May 2013

Day 1	Item	Duration	Subject	Objective
5:00 pm	12	½ hr	Rate Regulation	Finalise key issues for inclusion in AASB submission on IASB Request for Information
5:30 pm	<i>Close meeting for the day</i>			
Day 2	Item	Duration	Subject	Objective
8:30 am	5	½ hr	Emerging Issues	<ul style="list-style-type: none">• IFRS educational materials – interpreting IFRS• Any other issues
9:00 am	11	1 ½ hrs	IASB Conceptual Framework	Consider developments in IASB project
10:30 am	<i>Morning tea (30 mins)</i>			
11:00 am	11	1 ½ hrs	IASB Conceptual Framework	Cont.
12:30 pm	13	½ hr	Repeat Application of AASB 1	Consider option to apply AASB 108 and effect on Tiers 1 and 2
1:00 pm	<i>Lunch (60 mins)</i>			
2:00 pm	4	½ hr	IFRIC	Update
2:30 pm	3	¼ hr	Other Business	Note
2:45 pm	6	¼ hr	Review	
3:00 pm	<i>Close meeting for the day</i>			