



Issue Date: 11 July 2013

Subject: Agenda for the 132nd meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 17 July 2013, from 9:00 a.m. to 5:00 p.m.
Thursday 18 July 2013, from 8:30 a.m. to 2:00 p.m.

The public is invited to attend this meeting. Items 1 and 6 will be held in private. Items 12 and 13 are not used in this meeting.

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 17 July 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	½ hr	Financial Instruments	Update
10:30 am	<i>Morning Tea (30 minutes)</i>			
11:00 am	17	½ hr	IPSASB	Update from the June meeting
11:30 am	8	1 hr	IPSASB Conceptual Framework	Form preliminary views on key issues in IPSASB ED on Presentation.
12:30 pm	9	½ hr	Insurance	Update
1:00 pm	<i>Lunch (60 minutes)</i>			
2:00 pm	10	1 hr	Leases	'Education' session
3:00 pm	11	½ hr	Defined Benefit Plans: Employee Contributions	Form views on IASB ED/2013/4
3:30 pm	<i>Afternoon tea (30 mins)</i>			
4:00 pm	16	1 hr	IFRIC 21 Levies	Consider Carbon Tax in the context of IFRIC 21
5:00 pm	<i>Close meeting for the day</i>			

Agenda

17-18 July 2013; issued 11 July 2013

Day 2	Item	Duration	Subject	Objective
8:30 am	5	½ hr	Emerging Issues	
9:00 am	14	1 hr	IASB Conceptual Framework	Consider developments in IASB project
10:00 am	<i>Morning Tea (30 minutes)</i>			
10:30 am	14	1 hr	IASB Conceptual Framework	Cont.
11:30 am	15	½ hr	Regulatory Deferral Accounts	Form views on IASB ED ED/2013/5
12:00 noon	<i>Lunch (60 minutes)</i>			
1:00 pm	4	½ hr	IFRIC	Update
1:30 pm	3	¼ hr	Other Business	Note
1:45 pm	6	¼ hr	Review	
2:00 pm	<i>Close meeting</i>			