

## AGENDA (as of 22/05/2014)

Accounting Standards Advisory Forum (ASAF)

1<sup>st</sup> Floor, 30 Cannon Street, London EC4M 6XH

10.00am Monday 2 June to Tuesday 3 June 13:15pm

Start Time	Finish Time	Paper	Agenda item	Objective
			<b>2 June 2014</b>	
			<i>Closed Session</i>	
10:00	10:20		Administrative matters and meeting preview	Update on recent IASB decisions.
10:20	10:30		Break & connection and let in observers	
			<i>Open Session</i>	
10:30	12:00	7	Disclosure Initiative	To receive feedback from National Standard Setters on their local activities relating to presentation and disclosure, including work on materiality.  To receive advice on how these activities might inform the Disclosure Initiative Principles of Disclosure research project and materiality project.
12:00	12:15		Break	
12:15	13:15	3	Equity Method of Accounting	To receive advice on the scope of a research project on the Equity Method of Accounting.
13:15	14:00		Lunch	
14:00	15:30	4	Insurance Contracts	To identify ASAF members views on the staff proposals for the accounting for participating features in insurance contracts.
15:30	15:45		Break	
15:45	16:45	5	Macro-hedging	To gain the initial views of ASAF members and answer any questions arising from the

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				Discussion Paper <i>Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging</i> .
16:45	17:45	6	Conceptual Framework	To continue discussions of potential Conceptual Framework issues relating to presentation and measurement.  ASAF members will be asked to discuss whether the perspectives shared in a paper to be presented by the FRC - UK, which builds on papers discussed in December 2013 and March 2014, and the idea of a business model, are worth exploring further in IASB deliberations on the presentation and measurement chapters of the Conceptual Framework.
			<b>End of day one</b>	
			<b>3 June 2014</b>	
09:00	09:20	1	Research Update	
09:20	10:30	2	Business Combinations Under Common Control	To receive advice on the scope of a research project for Business Combinations Under Common Control.
10.30	10.45		Break	
10.45	12.45	8	Conceptual Framework	Update on the progress of the Conceptual Framework Project.  To consider issues to be discussed at the IASB meeting in June 2014 including: <ul style="list-style-type: none"> <li>• Business model</li> <li>• Executory contracts</li> </ul>
12.45	13.00	9	Project Update & Agenda Planning	
13.00	13.15		Debrief	
13.15			<b>End of meeting</b>	