



Issue Date: 7 October 2014

Subject: Agenda for the 141st meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 22 October 2014, from 9.30 a.m. to 5.15 p.m.
Thursday 23 October 2014, from 9.00 a.m. to 1:30 p.m.

The public is invited to attend this meeting. Items 1(a) 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 22-23 October 2014 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).

| Day 1 | Item | Duration | Subject | Objective |
|----------|--------------------------------|----------|---|---|
| 9.30 am | 1(a) | ¼ hr | Agenda, declarations | |
| 9.45 am | 1(b) | ½ hr | Chairman's Report | |
| 10.15 am | 2 | ¼ hr | Apologies, Minutes and Approvals out of session | |
| 10.30 am | 7 | ½ hr | Recognition of DTA for unrealised losses | Form tentative views on the IASB proposals |
| 11.00 am | <i>Morning tea (15 mins)</i> | | | |
| 11.15 am | 13 | 1 hr | Income from NFP Transactions – sweep issues | Clarify the identification of donation components of transactions in contracts with customers |
| 12.15 pm | 9 | ¾ hr | Disclosure Initiative | Consider key issues arising from recent IASB meetings |
| 1.00 pm | <i>Lunch (1 hr)</i> | | | |
| 2.00 pm | 11 | 1 hr | Dynamic Risk Management | Form views on key issues |
| 3.00 pm | <i>Afternoon tea (15 mins)</i> | | | |
| 3.15 pm | 10 | ¾ hr | Fair Value Measurement: Unit of Account | Form tentative views on the IASB proposals |

Agenda

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| Day 1 | Item | Duration | Subject | Objective |
|--------------|--------------------------------|-----------------|--------------------------------|---|
| 4.00 pm | 14 | 1 ¼ hr | Conceptual Framework | Review comments in AASB submission on IASB DP in light of IASB project update |
| 5.15 pm | <i>Close meeting</i> | | | |
| Day 2 | Item | Duration | Subject | Objective |
| 9:00 am | 15 | ½ hr r | Research Report | Receive an update on AASB Research Centre activities |
| 9.30 am | 4 | ½ hr | IFRS Interpretations Committee | Update |
| 10.00 am | 8 | ½ hr | Insurance Contracts | Consider key issues arising from recent IASB meetings |
| 10.30 am | <i>Morning tea (15 mins)</i> | | | |
| 10.45 am | 17 | ¾ hr | Service Performance Reporting | Determine the objective of Service Performance Reporting |
| 11.30 am | 19 | 1 ¼ hr | International Update | Provide feedback from recent international meetings |
| 12.45 pm | 5 | ¼ hr | Emerging Issues | |
| 1.00 pm | 3 | ¼ hr | Other Business | |
| 1.15 pm | 6 | ¼ hr | Review | |
| 1.30 pm | <i>Close meeting and lunch</i> | | | |