



REVISED: 12 February 2019:

Subject: Agenda for the 169th meeting of the AASB
Venue: TEQSA Executive Board Room, Tower Level 14, 530 Collins Street, Melbourne
Time(s): Tuesday 19 February 2019, 9.00am to 4.30pm

The public is invited to attend this meeting. Items 1(a), 1(b), 14, and 15 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 19 February 2019 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	Objectives
9.00am	1(a)*	30 mins	Agenda	
	1(b)*		Report from Chair	
	2		Apologies, Declarations of Interest, Minutes and Approvals Out of Session	Note apologies and declarations. Consider minutes for approval
9.30am	3	30 mins	Findings on non-disclosing entities lodging with ASIC (Research Paper by Brad Potter and George Tanewski)	Receive update and provide input into Phase 2 discussions on extent of Recognition and Measurement Compliance.
10.00am	4	60 mins	Phase 2 submissions (collation and analysis)	Review findings of Phase 2 submissions for FP entities and determine approach for progressing Phase 2 for FP entities
11.00am		15 mins	<i>Morning tea</i>	
11.15am	5	30 mins	Legislation research	Decide which FP entities to capture when drafting amendments as part of Phase 2 based on research findings
11.45am	6	30 mins	Not-for-Profit (NFP) / Public Benefit Entity (PBE) Definition	Approve ED for Definition of NFP (leveraging of NZASB ED)
12.15pm	7	30 mins	IFRS for SMEs Disclosures	Assess whether to progress with IFRS for SMEs disclosures for Tier 2 GPFS
12.45pm		30 mins	<i>Lunch</i>	
1.15pm	8	45 mins	Comments received on ITC41	Consider feedback and finalise the Approach to IPSAS
2.00pm	9	45 mins	Goodwill and Impairment (Research paper by Deloitte)	Consider research paper and decide on recommendations to IASB
2.45pm	10	15 mins	Australian Financial Reporting Framework – Approach to NFP	Receive update on CAF Presentation and other NFP Private outreach
3.00pm		15 mins	<i>Afternoon tea</i>	

Day 1	Item	Duration	Subject	Objectives
3.15pm	11	10 mins	IPSASB update	Receive update on IPSASB meeting in December
3.25pm	12	5 mins	International documents open for comment	Inform the Board of documents open for comment internationally
3.30pm	13	15 mins	Other Business - Public	
3.45pm	16	15 mins	Management commentary panel	Receive update from the Chair
4.00pm	14*	15 mins	Work program and Priorities for Next Meeting	
4.15pm	15*	15 mins	Review	
4.30pm			<i>Close meeting</i>	