



31 May 2018

**Subject:** Agenda for the 165<sup>th</sup> meeting of the AASB

**Venue:** Day 1 – UNSW, Level 6, 1 O’Connell Street, Sydney  
Day 2 - ASIC Offices, Level 5, Room 5.003, 100 Market Street, Sydney

**Time(s):** Wednesday 13 June 2018, from 4.30 pm to 5.30 pm  
Thursday 14 June 2018, from 9.00 am to 4.15 pm

The public is invited to attend this meeting. Items 1, 2(a), 2(b), 12 and 13 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 14 June 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
4.30pm	1	60 mins	AASB/AUASB Joint meeting	Discuss AASB/AUASB work programs
5.30pm	<i>Close meeting</i>			
Day 2	Item	Duration	Subject	Objectives
9.00am	2(a)	30 mins	Agenda	
	2(b)		Report from Chair	
	3		Apologies, Declarations of Interest, Minutes and Approvals Out of Session	Note apologies and declarations. Consider minutes for approval
9.30am	4	75 mins	Implementation Guidance for NFP Public Sector Licensors	Consider Staff recommendations on next steps
10.45am	5	15 mins	EC consultation document on public reporting by companies	Consider draft AASB submission
11.00am		15 mins	<i>Morning Tea</i>	
11.15am	6	30 mins	Reduced Disclosure Requirements – Recent Standards	Consider Staff recommendations on next steps
11.45am	7	45 mins	Consolidated and separate/individual financial statements	Consider draft research paper and progress of the project
12.30pm		30 mins	<i>Lunch</i>	
1.00pm	8	60 mins	Impairment of goodwill	Report on outreach and recommendations to IASB

<b>Day 2</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objectives</b>
2.00pm	9	30 mins	Conceptual Framework – Reporting Entity and SPFS	Verbal update on briefing sessions and research
2.30pm		<i>15 mins</i>	<i>Afternoon Tea</i>	
2.45pm	10	30 mins	IASB ED/2018/1 <i>Accounting Policy Changes</i>	Consider draft AASB submission
3.15pm	11	15 mins	Work Program and Communications Report	Consider work program and communication activities
3.30pm	App A	15 mins	Other Business	
3.45pm	12	15 mins	Priorities for next meeting	
4.00pm	13	15 mins	Review	
4.15pm	<i>Close meeting</i>			