



Issue Date: 16 September 2009

Subject: Agenda for the 101st meeting of the AASB
Venue: Ken Spencer Room, AASB offices
 Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 23 September 2009, from 9:00 a.m. to 5:45 p.m.
 Thursday 24 September 2009, from 8:30 a.m. to 4:00 p.m.

The public is invited to attend this meeting. However, agenda items 17 and 20 will be considered in private.

Day 1	Item	Subject	Objective	Duration
9:00 a.m.	1, 2	Minutes, Declarations of Interest, and Chairman's Report		½ hr
9:30 a.m.	3	Differential Reporting	<ul style="list-style-type: none"> ▪ Discuss issues paper "Alternative Regime – recommended approach" ▪ Discuss draft joint consultative paper 	1 ½ hrs
11:00 a.m.		<i>Morning Tea</i>		¼ hr
11:15 a.m.	3	Differential Reporting cont	cont.	1 hrs
12:15 p.m.	6	IAS 19 - Discount Rate	Consider AASB submission to IASB	½ hr
12:45 p.m.		<i>Luncheon</i>		¾ hr
1:30 p.m.	4	Policy for modifying IFRSs for NFPs & NFPs Entity Definitions	Consider revised draft <i>Process</i> & consider the need to revisit NFP definition	1 hr
2:30 p.m.	5	Fair Value Measurement	Consider feedback from constituents and draft AASB submission to IASB	¾ hr
3:15 p.m.	14	Financial Instruments	Update on recent developments	½ hr
3:45 p.m.	7	Disclosure for Private Sector NFP	Consider threshold issues paper	1 ½ hrs
5:15 p.m.	17	Draft Policy on Informal//Confidential Submissions		½ hr
5:45 p.m.		Close		
Day 2	Item	Subject	Objective	Duration
8:30 a.m.	9	Interpretations	Consider draft AASB submission to IFRIC on D25	½ hr
9:00 a.m.	10	Rate Regulated Activities	Education Session	1 hr

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Day 2	Item	Subject	Objective	Duration
10:00 a.m.		<i>Morning Tea</i>		¼ hrs
10:15 a.m.	11	Insurance Contracts	Compare the IASB's liability approaches in an Australian context re AASB 1023 & 1038	1 ½ hrs
11:45 p.m.	12	IPSASB Report	Report on September 2009 meeting	½ hr
12:15 p.m.	13	Superannuation Roundtable	Report on Roundtables	¼ hr
12:30 p.m.		<i>Luncheon</i>		¾ hr
1:15 p.m.	18	<i>AASB 2009-XX Amendments to Australian Accounting Standards -- Additional Exemptions for First-time Adopters</i>	Consider making proposed Amending Standard	¼ hr
1:30 p.m.	8	Issues from Practice	Discuss any issues members are seeing emerging in practice	¼ hr
1:45 p.m.	15	Update from NSS and WSS		¼ hr
2:00 p.m.	16	Emerging Issues <ul style="list-style-type: none">▪ Extractive Activities Roundtables		½ hr
2:30 p.m.	21	GAAP/GFS	Discussion of possible submission	¾ hr
3:15 p.m.	19	Other Business		½ hr
3:45 p.m.	20	Review		¼ hr
4:00 p.m.		Close		

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 web site prior to 23 September 2009 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).