



Issue Date: 4 September 2012

Subject: Agenda for the 126th meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 5 September 2012, from 9.00 a.m. to 5.30 p.m.
Thursday 6 September 2012, from 9.00 a.m. to 1:15 p.m.

The public is invited to attend this meeting. Items 1 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 5 September 2012 to confirm whether the anticipated running order remains as indicated below.

Those wishing to attend the public sessions of the meeting should register in advance (see AASB meeting [procedures for attendance](#) on the AASB's website).

Day 1	Item	Duration	Subject	Objective
9:00 am	1	¾ hr	Agenda, Declarations of Interest and Chairman's Report	
9:45 am	2	¼ hr	Apologies, Minutes and Approvals out of session	
10:00 am	7	1 hr	Investment Entities	Update, and agree future process
11:00 am	<i>Morning tea (15 mins)</i>			
11:15 am	7	½ hr	Investment Entities Continued	As above
11:45 am	8	¾ hr	IFRS Developments – IASB Vice-Chairman	Inform Board and staff
12:30 pm	<i>Lunch (1 hr)</i>			
1:30 pm	9	2 hr	Superannuation Entities	Consider issues relating to measuring accrued benefits and public sector defined benefit arrangements
3:30 pm	<i>Afternoon tea (15 mins)</i>			
3:45 pm	10	¾ hr	IPSASB CP – Public Sector Combinations	Consider staff paper and form key views

Agenda

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Day 1	Item	Duration	Subject	Objective
4:30 pm	11	½ hr	IFRS 8 <i>Operating Segments</i> – post implementation review	Update and consider broad approach to responding to IASB
5:00 pm	16	½ hr	AASB 1049 – Defence Weapons Platforms	Consider transitional relief
5:30 pm	<i>Close meeting for day</i>			

Day 2	Item	Duration	Subject	Objective
9:00 am	12	¼ hr	Financial Instruments – including Hedging staff draft (if available)	Update on IFRS progress
9:15	13	1 hr	Service Concession Arrangements - Grantor	Consider staff paper and form key views
10:15 am	<i>Morning tea (30 mins)</i>			
10:45 am	14	1 hr	Comprehensive Review of the <i>IFRS for SMEs</i>	Consider staff paper and form key views on RDR related matters for submission to IASB on Request for Information
11:45 am	15	½ hr	IPSASB CP – 2013-2014 Work Program	Determine comments for submission
12:15 pm	4	¼ hr	IFRS Interpretations Committee	Update
12:30 pm	5	¼ hr	Emerging Issues <ul style="list-style-type: none">• Implications of changes to the franking of dividends• Use of SPFSs for Taxation of Financial Assets• Deferral for NFPs of Operational Date of AASB 10	
12:45 pm	3	¼ hr	Other Business	Note
1:00 pm	6	¼ hr	Review	
1:15pm	<i>Close meeting, followed by lunch</i>			