



Issue Date: 7 February 2013

Subject: Agenda for the 129th meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 20 February 2013, from 9:00 a.m. to 5:15 p.m.
Thursday 21 February 2013, from 8:30 a.m. to 1:00 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 20 February 2013 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(a)	¾ hr	Agenda, Declarations of Interest	
	1(b)		Chairman's Report	Update
	2		Apologies, Minutes and Approvals out of session	
9:45 am	7	1 hr	Superannuation Entities	Report back on consultations regarding measuring the defined benefit obligations and related receivables.
10:45 am	<i>Morning tea (15 mins)</i>			
11:00 am	9	1½ hr	Differential Reporting: Research Project	Public policy implications of research into accounting of certain types of lodging entities
12:30 pm	<i>Lunch (1 hour)</i>			
1:30 pm	8	1 hr	Financial Instruments	Update on: <ul style="list-style-type: none">• Impairment• General Hedge Accounting• Consider comments on AASB ED 230 <i>Classification and Measurement – limited amendments to IFRS 9</i>
2.30 pm	4	½ hr	IFRIC	Update
3.00 pm	<i>Afternoon tea (15 mins)</i>			
3.15 pm	10	½ hr	Revenue from Contracts with Customers	Update

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Day 1	Item	Duration	Subject	Objective
3.45 pm	11	¼ hr	Service Concession Arrangements: Grantor's Perspective	Progress report
4.00 pm	12	¾ hr	Budgetary Reporting	Consider comments on draft AASB standards
4.45 pm	18	½ hr	IASB proposals for Impairment – recoverable amount disclosure	Consider proposed comments on Exposure Draft: <i>Recoverable Amount Disclosures for Non-Financial Assets</i> (Proposed Amendments to IAS 36)
5:15 pm	<i>Close meeting for the day</i>			
Day 2	Item	Duration	Subject	Objective
8:30 am	13	½ hr	IASB proposals for narrow scope amendments to standards IAS 16 and IAS 38	Form preliminary views on: <ul style="list-style-type: none"> Clarification of Acceptable Methods of Depreciation and Amortisation
9.00 am	14	¼ hr	IASB proposals for narrow scope amendments to standards to IAS 28 and IFRS 11	Form views on: <ul style="list-style-type: none"> Equity method of Accounting
9:15 am	15	1 hr	IPSASB CP: IPSASs and Government Finance Statistics Reporting Guidelines	Discuss proposed comments
10:15 am	<i>Morning tea (15 mins)</i>			
10.30 am	17	½ hr	International developments including ASAF	Update on developments
11.00 am	16	¾ hr	AASB ED of the implementation guidance for NFP entities (AASB 10 <i>Consolidated Financial Statements</i>)	Discuss sweep issues
11.45 am	5	¼ hr	Emerging Issues	
12.00 <small>noon</small>	3	½ hr	Other Business	Note
12.30 pm	6	½ hr	Review	
1:00 pm	<i>Close meeting (lunch provided)</i>			