



Subject: Agenda for the 130th meeting of the AASB
Venue: Ken Spencer Room, AASB offices
 Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 10 April 2013, from 9:00 a.m. to 5:30 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 10 April 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) | ½ hr | Agenda, Declarations of Interest | |
| | 1(b) | | Chairman's Report | Update |
| | 2 | | Apologies, Minutes and Approvals out of session | |
| 9:30 am | 14 | ¾ hr | Policy implications of research into accounting by lodging entities | Consider the roadmap to implementation of policy implications |
| 10:15 am | <i>Morning tea (15 mins)</i> | | | |
| 10:30 am | 7 | 2 hr | Superannuation Entities | Sweep issues for preparing pre-ballot draft for replacement of AAS 25 <i>Financial Reporting by Superannuation Plans</i> |
| 12:30 pm | <i>Lunch (30 mins)</i> | | | |
| 1:00 pm | 4 | ¼ hr | IFRIC | Update |
| 1:15 pm | 9 | ¼ hr | Revenue from Contracts with Customers | Update |
| 1:30 pm | 10 | ½ hr | IASB proposals for: <ul style="list-style-type: none"> • acquisition of an interest in a joint operation (proposed amendments to IFRS 11 <i>Joint Arrangements</i>); and • sale or contribution of assets between an investor and its associate or joint venture (proposed amendments to IFRS 10 and IAS 28) | Form final views to include in the AASB's submissions to the IASB |
| 2:00 pm | 11 | ½ hr | IPSASB report | Update on March meeting |
| 2:30 pm | <i>Afternoon tea (15 mins)</i> | | | |

| Day 1 | Item | Duration | Subject | Objective |
|--------------|----------------------------------|-----------------|---|--|
| 2:45 pm | 12 | ½ hr | IASB Conceptual Framework | Update |
| 3:15 pm | 13 | 1½ hr | IPSASB proposals for Public Sector Conceptual Framework | Form preliminary views on: <ul style="list-style-type: none"> • Elements and recognition • Measurement of assets and liabilities |
| 4:45 pm | 5 | ¼ hr | Emerging Issues | <ul style="list-style-type: none"> • Investment entities • Any other issues |
| 5:00 pm | 3 | ¼ hr | Other Business | Note |
| 5:15 pm | 6 | ¼ hr | Review | |
| 5:30 pm | <i>Close meeting for the day</i> | | | |