



Subject: Agenda for the 133rd meeting of the AASB
Venue: Ken Spencer Room, AASB offices
 Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 4 September 2013, from 9:00 a.m. to 5:45 p.m.
 Thursday 5 September 2013, from 8:30 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 4 September 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	
	1(b)		Chairman's Report	Update
	2		Apologies, Minutes and Approvals out of session	
9:30 am	12	1 hr	Emissions Trading Schemes	Consider potential issues involved in accounting for Emissions Trading Schemes
10:30 am	<i>Morning tea (15 mins)</i>			
10:45 am	12	¾ hr	Emissions Trading Schemes	Cont.
11:30 am	17	½ hr	AASB Conceptual Framework (2010)	Consider sweep issues arising on the pre-ballot draft
12:00 pm	15	¼ hr	Materiality	Project update
12:15 pm	<i>Lunch (45 mins)</i>			
1:00 pm	7	½ hr	Post implementation review IFRS 8	Consider outcomes of the IASB's PIR
1:30 pm	13	1½ hr	Control in the Not-for-Profit Sector	Consider comments received on ED 238
3:00 pm	<i>Afternoon tea (15 mins)</i>			
3:15 pm	10	1½ hr	Financial Instruments	Update (including education session on macro hedge accounting).
4:45 pm	11	½ hr	Disclosure Framework	Consider Feedback Report and the need for a disclosure framework.
5:15 pm	4	½ hr	IFRIC	Update
5:45 pm	<i>Close meeting for the day</i>			

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Day 2	Item	Duration	Subject	Objective
8:30 am	9	1½ hr	Leases	Consider comments received on ED 242 and form views on ED/2013/6
10:00 am	5	½ hr	Emerging Issues <ul style="list-style-type: none">• Tier 2 Supplement to ED 242 <i>Leases</i>• AASB 10 and Stapled Entities	
10:30 am	<i>Morning tea (30 mins)</i>			
11:00 am	6	1½ hr	<ul style="list-style-type: none">• FRC Strategic Plan• AASB Strategic Plan (2012-2016)	Review
12:30 pm	<i>Lunch (45 mins)</i>			
1:15 pm	8	1½ hr	IASB Conceptual Framework project	Form preliminary views on some issues in DP 2013/1
2:45 pm	<i>Afternoon tea (30 mins)</i>			
3:15 pm	14	1½ hr	Insurance Contracts	Consider comments received on ED 241 and, Form preliminary views on ED/2013/7
4:45 pm	16	¼ hr	Tier 2 Supplement – Recoverable Amount	Consider comments received on ED 235
5:00 pm	3	¼ hr	Other Business	Note
5:15 pm	6	¼ hr	Review	
5:30 pm	<i>Close meeting</i>			