



Issue Date: 24 March 2014

**Subject:** Agenda for the 137<sup>th</sup> meeting of the AASB  
**Venue:** Ken Spencer Room, AASB offices  
Level 7, 600 Bourke St, Melbourne  
**Time(s):** Tuesday 8 April 2014, from 9.00 a.m. to 5.00 p.m.  
Wednesday 9 April 2014, from 8.30 a.m. to 12.00 p.m.

The public is invited to attend this meeting. Items 1(a), 6 and 10 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 8-9 April 2014 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).

Day 1	Item	Duration	Subject	Objective
9.00 am	1(a)	1 hr	Agenda, Declarations	
	1(b)		Chairman's Report	
	2		Apologies, Minutes and Approvals out of session	
10.00 am	7	1 hr	International Meetings Debrief	Provide feedback from recent meetings
11.00 am	<i>Morning tea (15 mins)</i>			
11.15 am	15	1 hr	Superannuation Entities	Consider, and decide on, suggested changes to the Draft AASB 105X to enable staff to finalise a ballot draft for voting by the Board
12.15 pm	11	½ hr	Equity Method: Share of Other Net Asset Changes	Project update
12.45 pm	<i>Lunch (1 hour 15 min)</i>			
2.00 pm	14	1 ½ hr	Service Performance Reporting	Consider the key issues to raise in the AASB's submission on IPSASB ED 54 Consider whether to refocus the AASB's project from 'green fields' research to adapting the forthcoming IPSASB RPG
3.30 pm	<i>Afternoon tea (15 mins)</i>			
3.45 pm	9	¼ hr	Insurance	Project update
4.00 pm	12	¾ hr	Financial Instruments	Project update
4.45 pm	16	¼ hr	IPSASB	Meeting update
5.00 pm	<i>Close meeting for the day</i>			

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Day 2	Item	Duration	Subject	Objective
8:30 am	10	½ hr	Registration of legislative instruments	
9.00 am	5	½ hr	Emerging Issues <ul style="list-style-type: none"><li>• Financial Instruments: Consequential amendments</li><li>• Disclosure Initiative:<ul style="list-style-type: none"><li>○ Exposure Draft: Disclosure Initiative: Proposed Amendments to IAS 1</li><li>○ Project Update</li></ul></li><li>• AASB Interpretation 1038</li></ul>	
9.30 am	8	½ hr	Annual Improvements	Bring to the Board's attention any significant changes from the Annual Improvements EDs to the final Annual Improvements
10.00 am	13	½ hr	Leases	Project update
10.30 am	<i>Morning tea (30 mins)</i>			
11.00 am	4	½ hr	IFRS Interpretations Committee	Update
11.30 am	3	¼ hr	Other Business	Note
11.45 am	6	¼ hr	Review	
12.00 pm	<i>Close meeting and lunch</i>			