



Issue Date: 20 October 2014

Subject: Agenda for the 141st meeting of the AASB
Venue: Ken Spencer Room, AASB offices
Level 7, 600 Bourke St, Melbourne
Time(s): Wednesday 22 October 2014, from 9.30 a.m. to 5.15 p.m.
Thursday 23 October 2014, from 9.00 a.m. to 1:30 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 22-23 October 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
9.30 am	1(a)	¼ hr	Agenda, declarations	
9.45 am	1(b)	½ hr	Chairman's Report	
10.15 am	2	¼ hr	Apologies, Minutes and Approvals out of session	
10.30 am	7	½ hr	Recognition of DTA for unrealised losses	Form tentative views on the IASB proposals
11.00 am	<i>Morning tea (15 mins)</i>			
11.15 am	14	1 ¼ hr	Conceptual Framework	Review comments in AASB submission on IASB DP in light of IASB project update
12.30 pm	<i>Lunch (1 hr)</i>			
1.30 pm	9	¾ hr	Disclosure Initiative	Consider key issues arising from recent IASB meetings
2.15 pm	11	1 hr	Dynamic Risk Management	Form views on key issues
3.15 pm	<i>Afternoon tea (15 mins)</i>			
3.30 pm	10	¾ hr	Fair Value Measurement: Unit of Account	Form tentative views on the IASB proposals

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Day 1	Item	Duration	Subject	Objective
4.15 pm	13	1 hr	Income from NFP Transactions – sweep issues	Clarify the identification of donation components of transactions in contracts with customers
5.15 pm	<i>Close meeting</i>			
Day 2	Item	Duration	Subject	Objective
9:00 am	15	½ hr r	Research Report	Receive an update on AASB Research Centre activities
9.30 am	4	½ hr	IFRS Interpretations Committee	Update
10.00 am	8	½ hr	Insurance Contracts	Consider key issues arising from recent IASB meetings
10.30 am	<i>Morning tea (15 mins)</i>			
10.45 am	17	¾ hr	Service Performance Reporting	Determine the objective of Service Performance Reporting
11.30 am	19	1 ¼ hr	International Update	Provide feedback from recent international meetings
12.45 pm	5	¼ hr	Emerging Issues	
1.00 pm	3	¼ hr	Other Business	
1.15 pm	6	¼ hr	Review	
1.30 pm	<i>Close meeting and lunch</i>			