



Issue Date: 25 May 2015

**Subject:** Agenda for the 145<sup>th</sup> meeting of the AASB  
**Venue:** Ken Spencer Room, AASB offices  
Level 7, 600 Bourke St, Melbourne  
**Time(s):** Wednesday 27 May 2015, from 9.30 a.m. to 5.30 p.m.  
Thursday 28 May 2015, from 8.30 a.m. to 12.00 p.m.

The public is invited to attend this meeting. Items 1(a), 10 and 17 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 27-28 May 2015 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)	½ hr	Agenda, declarations	
10.00 am	1(b)	¼ hr	Report from the Chair	
10.15 am	2	¼ hr	Apologies, Minutes and Approvals out of session	
10.30 am	3	1 hr	Reporting Service Performance Information	Review draft ED prior to issuance of pre-ballot draft
11.30 am	<i>Morning tea (15 mins)</i>			
11.45 am	18	1 hr	Calibrating the value and impairment of intangible assets: The case of brands	Discuss Brand Valuation and Impairment Research Project
12.45 pm	<i>Lunch (1 hr)</i>			
1.45 pm	4	½ hr	Classification of Liabilities	Consider submissions and outreach comments received
2.15 pm	5	¾ hr	Recognition of Residual Value for Infrastructure Assets	Consider comment letters received
3.00 pm	<i>Afternoon tea (15 mins)</i>			
3.15 pm	6	¾ hr	DRC as a Measure of Value in Use	Make key decisions in relation to sweep issues arising in drafting the forthcoming ED
4.00 pm	13	½ hr	International Projects Update	Consider recent developments in international projects
4.30 pm	8	½ hr	Process for Consultation on AASB workplan	Discuss process for consultation on AASB workplan
5.00 pm	9	¼ hr	Research Update	Consider research strategy
5.15 pm	10	¼ hr	Regulatory Update	Provide update on regulatory issues
5.30 pm	<i>Close meeting</i>			

# Agenda

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<b>Day 2</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objective</b>
8.30 am	11	½ hr	Australian Financial Reporting Framework	Consider and discuss general issues
9.00 am	12	1 hr	Reduced Disclosure Requirements (Tier 2)	Consider revision of basis for determining Tier 2 requirements
10.00 am	<i>Morning tea (15 mins)</i>			
10.15 am	7	½ hr	Reissue of IFRS-Equivalent Pronouncements	Consider issues in preparing new principal versions
10.45 am	14	¼ hr	Communications & Workplan	
11.00 am	15	¼ hr	Other Business	
11.15 am	16	¼ hr	Emerging Issues	
11.30 am	17	½ hr	Review	
12.00 pm	<i>Close meeting &amp; Lunch</i>			