



1 December 2022

Subject:	Agenda for the 192 nd meeting of the AASB
Venue:	Dexus Place, Level 14, 385 Bourke Street, Melbourne and Videoconference
Time(s):	Wednesday 14 December, 10.00 am – 5.00 pm Thursday 15 December, 10.00 am – 2.45 pm* (Private Session)

The public is invited to attend the meeting. * Items 1 and 12 will be held in private.

NOTE: The running order and time allocated to agenda items is subject to change prior to and during the meeting. It is advisable to visit the website prior to 14 December 2022 to confirm whether the anticipated running order remains as indicated here.

Public gallery attendance will be via videoconference only. Public attendees **must register their interest by email** at standard@asb.gov.au, by 12 December 2022. Videoconference details will be provided prior to the meeting to those that have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	55 mins	Chair Report	
10.55 am		10 mins	Morning tea break	
11.05 am	2	5 mins	Apologies, Minutes, Out-of-Session Approvals and Declarations of Interests	Note apologies, OOS approvals and declarations. Consider minutes for approval
11.10. am	3	90 mins	Fair Value Measurement for Not-for-Profit Public Sector Entities	Consider comments on FFR draft and vote on ballot draft Standard
12.40 pm		30 mins	Lunch break	
1.10 pm	4	45 mins	Insurance Activities in the Public Sector	Consider comments on FFR draft and vote on ballot draft Standards
1.55 pm	5	30 mins	Sustainability Reporting	Update on international and jurisdictional perspectives
2.25 pm	6	15 mins	Amending Standards – Non-Current Liabilities with Covenants and Corrections and Repeals	(1) Consider the IASB's amendments and vote on ballot draft of amending Standard (Non-current Liabilities with Covenants). (2) Consider and vote on ballot draft of amending Standard (Editorial Corrections and Repeals).
2.40 pm		10 mins	Afternoon tea break	
2.50 pm	7	60 mins	Service Performance Reporting	Project background and next steps
3.50 pm	8	30 mins	Intangibles	Decide on the direction of the project
4.20 pm	9	10 mins	Research Update	Provide update on Research Activities
4.30 pm	10	15 mins	Open for Comment	Consider response to international documents open for comment
4.45 pm	11	15 mins	Other Business	Consider IASB and IFRIC updates, and other business
5.00 pm			Close	

- Agenda item 12* will be held on Day 2