

# ASAF AGENDA [as at 12 August 2016]

**Location**

**IASB**  
Boardroom, First Floor, 30 Cannon Street  
London EC4M 6XH, UK

## Thursday 29 September 2016

UK time	Agenda No.	Agenda item	Presenter	Input required from ASAF members
<b>Closed session</b>				
09.00-09.10	1A	Administration session	Michelle Sansom / Anna Hemmant	To discuss with ASAF members the feedback to July 2016 ASAF meeting.
<b>Connection and let observers in</b>				
09.15-10.00	2	<i>Information Needs of Users of New Zealand Capital Markets Entity Reports</i>	New Zealand	To discuss with ASAF members the Research Report on <i>Information Needs of Users of New Zealand Capital Markets Entity Reports</i> and its implications to the International Accounting Standards Board's (Board) Disclosure Initiative. The report can be <a href="#">accessed here</a> .
10.00-10.15		Break		
10.15-12.15	3 <span style="border: 1px solid red; padding: 2px;">SM</span>	<i>Rate-regulated Activities</i>	Canada Korea	To discuss with ASAF members the results of the research undertaken on the economic value of financial information on rate-regulated activities.  To discuss with ASAF members accounting for <i>Rate-regulated Activities</i> from a conceptual perspective.
12.15-12.45		Lunch		

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12.45-15.15	4	<i>Conceptual Framework – Measurement</i>	Andrew Watchman	To obtain input from ASAF members on guidance for the selection of a relevant measurement basis.
		<i>Conceptual Framework – Measurement</i>	Andrew Lennard	To obtain input from ASAF members on how the Measurement Chapter of the Conceptual Framework should discuss the factors that assist in the selection of a relevant measurement basis.
		<i>Conceptual Framework – Financial Performance and Measurement</i>	Yukio Ono	To seek ASAF members views on the linkage between financial performance and measurement.
		<i>Conceptual Framework – Other Comprehensive Income</i>	Yulia Feygina	To provide an update to ASAF members on the Board's tentative decisions on Profit and Loss and Other Comprehensive Income.
15.15-15.30		Break		
15.30-16.45	5	Definition of a Business	Jim Kroeker	Update on the FASB's proposed Accounting Standards Update, <i>Business Combinations (Topic 805): Clarifying the Definition of a Business</i> .
			Leonardo Piombino	To obtain input from ASAF members on the definition of a business set out in the Exposure Draft <i>Definition of a Business and Accounting for Previously Held Interests</i> (Amendments to IFRS 3 and IFRS 11).
16.45-17.30	6	Project updates and agenda planning	Michelle Sansom	To discuss the agenda for the December 2016 meeting.
		Feasibility Studies	Peter Clark	To discuss the role and scope of Feasibility Studies
		Working with National Standard-setters (NSS)	Michelle Sansom / Anna Hemmant	To discuss how NSS may support the IASB Work Programme.
		Working with National Standard-setters and the Disclosure Initiative	Mariela Isern	To discuss how NSS can help identify examples of financial reports to support the Disclosure Initiative.
17.30		End of meeting		