

# ASAF AGENDA [as at 9 June 2017]

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**Date** 6-7 July 2017

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

## Thursday 6 July 2017

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
09.15-10.00	2	Disclosure Initiative – <i>Principles of Disclosure</i>	Rachel Knubley / Mariela Isern	Short session for ASAF members to share initial thoughts on the proposals in the Discussion Paper.
10.00-10.15		Break		
10.15-12.15	3	Goodwill and Impairment	ASBJ	<p>Research Paper No. 3, Analyst Views on Financial Information Regarding Goodwill: This ASBJ research paper reports the results of interviews conducted with analysts. The ASBJ would appreciate any feedback on the research paper.</p> <p>“Too little, too late”: this paper sets out the ASBJ’s suggestions on how to proceed with the too little too late topic. The ASBJ would like ASAF members’ views on their suggestions.</p>
			Raghava Tirumala	To discuss the feedback from Global Preparers Forum.
12.15-13.15		Lunch		
13.15-14.15	4	<i>Property, Plant and Equipment: Proceeds before Intended Use</i> (Proposed amendments to IAS 16)	Raghava Tirumala	To share views on the proposals in the Exposure Draft.

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
14.15-15.15	5	Improvements to IFRS 8 <i>Operating Segments</i> (Proposed amendments to IFRS 8 and IAS 34)	Nadia Chebotareva	We would like to ask ASAF members to gather preparers' views on specific proposals in the Exposure Draft.
15.15-15.30		Break		
15.30-17.30	6	Primary Financial Statements	Rachel Knublely / Michelle Fisher	<p>To obtain ASAF members' views on the Board's tentative decisions to explore:</p> <ul style="list-style-type: none"> <li>• requiring the presentation of an earnings before interest and tax (EBIT) subtotal in the statement(s) of financial performance;</li> <li>• requiring the presentation of a management operating performance measure, rather than seeking to define operating profit, in the statement(s) of financial performance;</li> <li>• additional guidance on the presentation of adjusted earnings per share in financial statements;</li> <li>• prescribing the location for the share of the profit or loss of associates and joint ventures in the statement(s) of financial performance.</li> </ul>
17.30		End of Day 1		

18.00hrs for 18.30hrs: Dinner at The Mercer (Wool Private Dining Room), 34 Threadneedle Street, London EC2R 8AY

**Friday 7 July 2017**

UK time	Agenda ref	Agenda item	Presenters	Input required from ASAF members
09.00-10.15	7	Post-implementation Review of IFRS 13 <i>Fair Value Measurement</i>	Aida Vatrenejak	To share feedback on the Request for Information.
10.15-11.15	8	Rate-regulated Activities	Jane Pike	To discuss with ASAF members the Board's proposed accounting model
11.15-11.30		Break		
11.30-12.45	9	Wider Corporate Reporting	David Loweth	To review the wider corporate reporting landscape and to discuss the implications for the Board's work, including whether it should consider a project to revise and update its Practice Statement <i>Management Commentary</i>
12.45-13.15	10	Project updates and agenda planning	Fred Nieto Kumar Dasgupta Michelle Sansom	Update on investor outreach on IFRS 17 <i>Insurance Contracts</i> Proposed amendments to IFRS 9 <i>Financial Instruments</i> Agenda planning and feedback
13.15-14.00		Lunch		
14.00		End of meeting		

**Agenda paper number 1 is not used at this meeting**