

Topics for the December ASAF meeting

14-01

ASAF Agenda ref 7
Appendix A

Appendix A ASAF Agenda topics

Meeting	Agenda topic
July 2017 (Actual)	<i>Disclosure Initiative—Principles of Disclosure</i>
	Post-implementation Review of IFRS 13 <i>Fair Value Measurement</i>
	<i>Property, Plant and Equipment—Proceeds before Intended Use</i> (Proposed amendments to IAS 16)
	<i>Improvements to IFRS 8 Operating Segments</i> (Proposed amendments to IFRS 8 and IAS 34)
	Primary Financial Statements
	Rate-regulated Activities
	Wider Corporate Reporting
	Goodwill and Impairment
September 2017 (Actual)	Primary Financial Statements
	Post-implementation Review of IFRS 13 <i>Fair Value Measurement</i>
	Definition of a business
	Goodwill and Impairment
	Rate-regulated Activities
December 2017	Primary Financial Statements
	<i>Disclosure Initiative—Principles of Disclosure</i>
	<i>Disclosure Initiative—Definition of Material</i>
	Other Comprehensive Income – Accounting Standards Board of Japan and Organismo Italiano di Contabilità
	Business Combinations Under Common Control
	Dynamic Risk Management