

ASAF Agenda Topics

Meeting	Agenda topic
April 2019 (Actual)	Accounting treatment of ICOs (Initial Coin Offerings) and tokens in France (ANC)
	Management Commentary Practice Statement
	Amendments to IFRS 17 <i>Insurance Contracts</i>
	Onerous Contracts—Costs of fulfilling a contract (Amendment to IAS 37)
	Accounting Policy Changes (Amendments to IAS 8)
	Provisions
	Application of IFRS Practice Statement 2: <i>Making Materiality Judgements</i> to reporting climate related and other emerging risk issues on financial statements (AASB)
	Improving the impairment testing model in IAS 36 Impairment of Assets (AASB)
	Business Combinations under Common Control
	SMEs that are Subsidiaries
	Disclosure Initiative—Targeted Standards-level Review of Disclosures
	<i>Due Process Handbook</i> Review
	Project update
July 2019 (Actual)	Business Combinations under Common Control
	Management Commentary Practice Statement
	IBOR Phase II
	Better Communication—Primary Financial Statements
	Business Reporting of Intangibles: Realistic proposals (FRC)
	Accounting for Pensions Plan with an Asset-return Promise (EFRAG)
	Variable and Contingent Consideration (FRC)
October 2019 (Proposed)	Financial Instruments with Characteristics of Equity
	Dynamic Risk Management – the core model
	IBOR Reform and its Effects on Financial Reporting