

## Venue

- **Westin Chosun Hotel**, 106 Sogong-ro, Jung-gu Seoul, Korea
- The detailed information on the venues is provided as follows:

	<b>Day 0</b> (Tuesday, 24 Nov. 2015)	<b>Day 1</b> (Wednesday, 25 Nov. 2015)	<b>Day 2</b> (Thursday, 26 Nov. 2015)
<b>Meeting</b>	<b>Lilac and Tulip Room</b> , 2nd F/L	<b>Orchid Room</b> , 2nd F/L	<b>Grand Ball Room</b> , 1st F/L
<b>Lunch</b>	N/A	<b>Orchid Room</b> , 2nd F/L	<b>Grand Ball Room</b> , 1st F/L
<b>Dinner</b>	Il Vino Rosso (Italian restaurant, <b>Not</b> in the Westin Chosun Hotel)*	<b>Violet, Cosmos &amp; Tulip Room</b> , 2nd F/L	N/A

\* Dinner on Day 0 (Tuesday, 24 Nov. 2015) is for CAC members. As the restaurant is **not** in the Westin Chosun Hotel, we have arranged bus transportation between the Westin Chosun Hotel and the dinner venue. A bus will leave the hotel at **18:00** and return to the hotel after the dinner.

## NOTES

- The content and order of events are subject to change
- Times are indicative only
- It is envisaged that each Working Group would identify one to three members to be involved in presenting on their topics

## Programme

<b>Day 0 (Tuesday, 24 November 2015): Lilac and Tulip Room, 2nd F/L, Westin Chosun Hotel</b>			
<b>Topics</b>	<b>Leaders</b>	<b>Comments</b>	<b>Time</b>
Working Group meeting	Working Group leaders	Conceptual Framework: 80 minutes (13.00 - 14.20)  Acquisition and Reporting Entity issues: 60 minutes (14.20 - 15.20)  Revenue recognition: 30 minutes (15.20 - 15.50)	13.00 - 16.30 210 minutes

<b>Day 0 (Tuesday, 24 November 2015): Lilac and Tulip Room, 2nd F/L, Westin Chosun Hotel</b>			
		Disclosure Initiative: 40 minutes (15.50 - 16.30)	
CAC meeting	Hong Kong	The likely focus is the progress of AOSSG strategic plan 2015-2019	16.30 - 18.00 90 minutes
Dinner for CAC members		Venue: Il Vino Rosso (Italian restaurant)  Bus transportation is arranged between the Westin Chosun Hotel and the dinner venue. It will leave the hotel at <b>18:00</b> and return to the hotel after the dinner.	18.00 - 21.00 90 minutes

<b>Day 1 (Wednesday, 25 November 2015): Orchid Room, 2nd F/L, Westin Chosun Hotel</b>				
Registration		<b>Orchid Room, 2nd F/L, Westin Chosun Hotel</b>		8.30 - 9.00
<b>Item</b>	<b>Topics</b>	<b>Leaders</b>	<b>Comments</b>	<b>Time</b>
1	Welcome and introduction of new Chairman	Hong Kong	Welcome – Mr. Clement Chan	9.00 - 9.10 10 minutes
	Inauguration and remarks of new Chairman	Korea	Dr. Jee In Jang, Chair of KASB	9.10 - 9.20 10 minutes
	Keynote Address	Vice-Chair of FSC	Mr. Jeong Chan-Woo, Vice Chairman of Financial Services Commission	9.20 - 9.30 10 minutes
2	Election of Vice-Chair	Korea	Ratification of vote to elect next Vice-Chair	9.30 - 9.40 10 minutes
	Remarks by new Vice-Chair	China	Mr Yibin Gao, Director-General of Ministry of Finance	9.40 - 9.50 10 minutes
Tea Break			2nd F/L, Westin Chosun Hotel	9.50 - 10.05 15 minutes

<b>Day 1 (Wednesday, 25 November 2015): Orchid Room, 2nd F/L, Westin Chosun Hotel</b>				
3	Technical discussion (IASB developments)	IASB Representative	Update and discussion with AOSSG members on recent IFRS progress and strategic developments	10.05 - 11.15 70 minutes
4	Technical discussion (Insurance)	Working Group members led by Korea/China	Presentation and discussion  The likely focus is topical issues raised by Insurance Working Group	11.15 - 12.00 45 minutes
Group photo			2nd F/L, Westin Chosun Hotel	12.00 - 12.10 10 minutes
Lunch			2nd F/L, Westin Chosun Hotel	12.10 - 13.05 55 minutes
5	Technical discussion (Conceptual Framework)	Working Group members led by Japan	Presentation and discussion  The likely focus is topical issues arising from the IASB ED	13.05 - 14.45 100 minutes
6	Technical discussion (Rate Regulation)	Working Group members led by Korea	Presentation and discussion  The likely focus is to address illustrative examples for developing an accounting model	14.45 - 15.25 40 minutes
Tea break			2nd F/L, Westin Chosun Hotel	15.25 - 15.40 15 minutes
7.1	AOSSG-specific affairs (AOSSG Strategic Plan)	Hong Kong - Korea	Update on progress and discuss next steps	15.40 - 16.05 25 minutes
7.2	AOSSG-specific affairs (Building regional capacity)	Australia	Update on IFRS Centre of Excellence in Nepal and discuss on future direction	16.05 - 16.20 15 minutes
8	Implementation issues	Sri Lanka	Update on the progress of IFRS implementation	16.20 - 16.50 30 minutes
9	Technical discussion (Disclosure Initiative)	Working Group members led by Korea	Presentation and discussion  The likely focus is Principles of Disclosure and Materiality Practice Statement among others	16.50 - 18.00 70 minutes
Cocktail Reception			<b>Violet, Cosmos &amp; Tulip Room,</b> 2nd F/L, Westin Chosun Hotel	18.30 - 19.00 30 minutes
Dinner			<b>Violet, Cosmos &amp; Tulip Room,</b> 2nd F/L, Westin Chosun Hotel	19.00 - 21.30 150 minutes

<b>Day 2 (Thursday, 26 November 2015): Grand Ball Room, 1st F/L, Westin Chosun Hotel</b>				
<b>Item</b>	<b>Topics</b>	<b>Leaders</b>	<b>Comments</b>	<b>Time</b>
10	Technical discussion (Revenue)	Working Group members led by Japan/Singapore	Presentation and discussion The likely focus is topical issues regarding IFRS 15	8.30 - 9.15 45 minutes
11	Technical discussion (Agenda Consultation)	Working Group members led by Korea	Presentation and discussion The likely focus is topical issues regarding the IASB Agenda Consultation	9.15 - 10.00 45 minutes
Tea break			1st F/L, Westin Chosun Hotel	10.00 - 10.15 15 minutes
12	Topical issues (Research on uncertainty expressions in IFRS)	Australia/ Korea	Share a preliminary outcome of the joint research project between Korea and Australia	10.15 - 11.00 45 minutes
13	Update on the progress of IFRS adoption	Japan	Update from members on plans relating to IFRS adoption	11.00 - 11.20 20 minutes
14	Update on the progress of IFRS adoption	Pakistan	Update from members on plans relating to IFRS adoption	11.20 - 11.35 15 minutes
15	Implementation issues	Malaysia	Update on the implementation of IAS 41 amendment in 2014	11.35 - 11.50 15 minutes
16	Implementation issues	Thailand	Update on the implementation of IAS 41 amendment in 2014	11.50 - 12.05 15 minutes
17	Update on convergence with IFRS in India	India	Update from members on progress relating to IFRS convergence	12.05 - 12.20 15 minutes
18	IASB	IASB Representative	Remarks from IASB perspective	12.20 - 12.30 10 minutes
19	2016 Annual AOSSG Meeting	New Zealand	Announcement of the next Annual AOSSG Meeting by New Zealand	12.30 - 12.35 5 minutes
20	Closing	Korea	Closing remarks by Chair	12.35 - 12.40 5 minutes
Lunch			<b>Grand Ball Room, 1st F/L, Westin Chosun Hotel</b>	12.40 - 14.00 80 minutes

<b>Optional programme (Thursday, 26 Novemer 2015)</b>		
<b>Item</b>	<b>Venue</b>	<b>Time</b>
Departure	The lobby of Westin Chosun Hotel	14.00
Tour	Gyeongbokgung Palace	14.30 - 15.30
Watch Korean traditional performance	"MISO: Baebijang-jeon" at JeongDong Theatre	16.00 - 17.20
Arrival	The lobby of Westin Chosun Hotel	17.30

\* A draft Communiqué will be circulated in early December 2015 for members' comment.

\* Working Group Leaders are requested to provide a summary of the discussion to the Secretariat for inclusion in the draft Communiqué before the end of Day 2 on **26 November 2015**.