

Venue

- **1st Floor, Lambton Room 1&2, InterContinental Wellington, 2 Grey Street, Wellington, New Zealand**

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

Day 0 (Monday, 28 November 2016): 1st Floor, Lambton Room 1 & 2			
Topics	Leaders	Comments	Time
Working Group meeting: Financial Instruments WG	Australia (Working Group leader)	This WG meeting is open to all AOSSG members including IASB representatives, but not to observers from organisations outside the AOSSG member organisations	13.00 - 14.20 80 minutes
Tea break			14.20 - 14.40 20 minutes
(Closed meeting) Financial Statement Presentation and Disclosure Initiative WG will have a closed meeting among the WG leader and members for the preparation of the break-out session at the Annual AOSSG Meeting.			14.40 - 15.40 60 minutes

Note: After Working Group meetings, CAC meeting will be held from 16.00 to 17.30 and this meeting will only be attended by CAC members.

Day 1 (Tuesday, 29 November 2016): 1st Floor, Lambton Room 1 & 2				
Registration				8.30 - 9.00
Item	Topics	Leaders	Comments	Time
1	Welcome and introduction - Chair	Korea	Welcome – Dr. Jee In Jang	9.00 - 9.10 10 minutes
	Welcome - Hosting country	New Zealand	Welcome – Mr. Graeme Mitchell	9.10 - 9.20 10 minutes
	Keynote Address	New Zealand's Minister of Commerce	Keynote address – Hon. Paul Goldsmith	9.20 - 9.30 10 minutes
2	Technical discussion (IASB developments)	IASB Representative	Update and discussion with AOSSG members on recent IFRS progress and strategic developments	9.30 - 10.40 70 minutes
Tea break				10.40 - 11.00 20 minutes
3	Break-out session: Disclosure Initiative (Introduction)	WG Leader (Korea) / Session Moderator (New Zealand)	WG Leader and Session Moderator make a brief introduction of this session	11.00 - 11.10 10 minutes
3	Break-out session : Disclosure Initiative (Group discussion)	Group leaders	Members are divided into three groups for discussion (Venue: Lambton Room, Wellington Room, Featherstone Room)	11.10 - 12.10 60 minutes
Lunch				12.10 - 13.10 60 minutes
3	Break-out session: Disclosure Initiative (Debriefing)	Session Moderator	Three Group Leaders debrief their discussions and Session Moderator wraps up the session	13.10 - 13.50 40 minutes
4	Topical issues (Security deposit: classification under IFRS - Current or Non-current)	India	Presentation and discussion	13.50 - 14.10 20 minutes
5	Topical issues (Research outcome on BCUCC project)	Hong Kong	Discuss the principles of BCUCC that would form the basis for accounting	14.10 - 15.10 60 minutes

Tea break				15.10 - 15.30 20 minutes
6	Topical issues (Implication of negative interest rate environment)	Japan	Presentation and discussion	15.30 - 15.50 20 minutes
7	Topical issues (Research on user information needs)	New Zealand	Presentation and discussion	15.50 - 16.20 30 minutes
8	Topical issues (The effect of IFRS adoption in Korea for the last 5 years)	Korea	Presentation and discussion	16.20 - 17.20 60 minutes
9	Topical issues (The effect of IFRS adoption in Australia)	Australia	Presentation and discussion	17.20 - 17.50 30 minutes
Group photo				17.50 - 18.00 10 minutes
Cocktail Reception				18.30 - 19.00 30 minutes
Dinner				19.00 - 21.00 120 minutes

Day 2 (Wednesday, 30 November 2016): 1st Floor, Lambton Room 1 & 2				
Item	Topics	Leaders	Comments	Time
10	AOSSG-specific affairs (AOSSG Strategic Plan)	Korea	(Members-only session) Update on progress and discuss next steps	9.00 - 9.30 30 minutes
11	AOSSG-specific affairs (AOSSG WG survey)	Korea	(Members-only session) Present feedback analysis and recommendation with regard to the WG survey	9.30 - 10.20 50 minutes
Tea break				10.20 - 10.30 10 minutes
12	Technical discussion (Conceptual Framework)	Japan (Working Group leader)	Presentation and discussion	10.30 - 11.30 60 minutes
13	Break-out session: Fair Value Measurement (Introduction)	Session Moderator (China)	Session Moderator makes a brief introduction of this session	11.30 - 11.40 10 minutes
13	Break-out session: Fair Value Measurement (Group discussion)	Group leaders	Members are divided into three groups for discussion	11.40 - 12.40 60 minutes

			(Venue: Lambton Room, Wellington Room, Featherstone Room)	
Lunch				12.40 - 13.40 60 minutes
13	Break-out session: Fair Value Measurement (Debriefing)	Session Moderator	Three Group Leaders debrief their discussions and Session Moderator wraps up the session	13.40 - 14.20 40 minutes
14	Post Implementation issues and Challenges	Sri Lanka	Update on the progress of IFRS implementation	14.20 - 14.50 30 minutes
15	Update on IFRS adoption and Implementation issues	Thailand	Update on IFRS adoption in Thailand and practical issues on IAS 41 <i>Agriculture</i>	14.50 - 15.10 20 minutes
16	Update on IFRS convergence	India	Update on IFRS convergence in India	15.10 - 15.30 20 minutes
Tea break				15.30 - 15.40 10 minutes
17	Update on plans/issues relating to IFRS adoption/application	Japan	Update on the progress of IFRS adoption	15.40 - 16.00 20 minutes
18	Topical issues (Operation of Technical Support TFs: IFRS 9 and IFRS 15)	Korea	Presentation and discussion	16.00 - 16.50 50 minutes
19	Topical issues (A study of financial statements of Islamic Financial institutions)	Malaysia	Update on the activity of the AOSSG Islamic Finance Working Group	16.50 - 17.10 20 minutes
20	IASB	IASB Representative	Remarks from IASB perspective	17.10 - 17.20 10 minutes
21	2017 Annual AOSSG Meeting	China	Announcement of the next Annual AOSSG Meeting by China	17.20 - 17.25 5 minutes
22	Closing	Korea	Closing remarks by Chair	17.25 - 17.30 5 minutes