

The proposed split in responsibilities between a SWG leader and the WG leader (HKICPA) would be as follows:

<ul style="list-style-type: none"> ● Identify AOSSG member's implementation and other practice issues and communicate those issues to the IASB; ● Coordinate input to prepare responses to IASB technical proposals, including views from as many AOSSG members as possible; and ● Prepare briefing notes for AOSSG representative on IASB's Accounting Standards Advisory Forum (ASAF). 	<ul style="list-style-type: none"> ● Steer the SWG strategically and technically, and act as the sounding board on IFRS 15 activities; ● Together with the SWG leader, assist AOSSG members apply IFRS 15 through education; and ● Together with the SWG leader, conduct relevant research to support AOSSG's proposal (if any).
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SWG leader candidates should demonstrate the following capabilities:

- respectful of the views of AOSSG members, able to relate to other members and to lead, in a collegiate manner;
- preparedness to lead SWG without an undue bias toward their home jurisdiction's interests;
- strong technical knowledge of the relevant SWG topic;
- strong communication and presentation skills; and
- strong project management skills to achieve deadlines.