

The Tenth Annual AOSSG Meeting

Agenda

20-22 November 2018 Singapore

Venue

- Resorts World Convention Centre, Level 1, Pisces 1 to 4

NOTES

- The content and order of events are subject to change
- Times are indicative only

Day 0		Tuesday	20 November 2018	
Item	Topics	Leaders	Comments	Time
1	Working Group meeting - Revenue	Hong Kong		9:30-10:20 50 minutes
Break				10:20-10:30 10 minutes
2	Working Group meeting - BCUCC	Hong Kong IASB	Education Session	10:30-12:05 95 minutes
Lunch				12:05-13:15 70 minutes
3	Working Group meeting - Financial Instruments with Characteristics of Equity (FICE)	Australia		13:15-15:15 120 minutes
Tea Break				15:15-15:45 30 minutes
4	CAC meeting		This CAC meeting is open to CAC members only.	15:45-17:15 90 minutes

Day 1		Wednesday	21 November 2018	
Item	Topics	Leaders	Comments	Time
Meeting Registration				8:45-9:15
1.1	Welcome and introduction - Chair	China	Mr. Yibin Gao, the Director-General of the Accounting Regulatory Department of Ministry of Finance, China and China Accounting Standards Committee Chair of AOSSG	9:15-9:25 10 minutes
1.2	Welcome - Hosting country	Singapore	Mr Kevin Kwok, Chairman of Singapore Accounting Standards Council	9:25-9:35 10 minutes
1.3	Keynote Address	Singapore	Ms Indranee Rajah, Minister in the Prime Minister's Office, Second Minister for Finance and Second Minister for Education	9:35-9:45 10 minutes
Group Photo				9:45-10:00 15 minutes
Tea Break				10:00-10:15 15 minutes
2	IASB developments	IASB Representative	Update and discussion with AOSSG members on recent IFRS progress and strategic developments	10:15-11:15 60 minutes
3	Presentation and Disclosure: (1) Primary financial statement (2) KASB's research on disclosure practice in Korea	Korea	Presentation and discussion	11:15-12:30 75 minutes
Lunch				12:30-13:30 60 minutes
4	Financial Instruments with Characteristics of Equity	Australia	Presentation and discussion	13:30-14:15 45 minutes
5	BCUCC	Hong Kong	Presentation and discussion	14:15-15:30 75 minutes

6	Accounting issues involved in Bullion (Gold) Lending and Borrowing	India	Presentation and discussion	15:30-16:15 45 minutes
Tea Break				16:15-16:30 15 minutes
7	Virtual Currencies	Japan IASB	Presentation and discussion	16:30-17:30 60 minutes
8	Singapore IFRS Convergence journey	ISCA (Singapore)		17:30-17:45 15 minutes
9	Performance reporting and the digital era	ISCA (Singapore)		17:45-18:00 15 minutes
End of first day meeting				
Dinner Venue: Resorts World Convention Centre, Level 1, Aquarius Ballroom 3 and 4				18:30-21:00 150 minutes

Day 2		Thursday	22 November 2018	
Item	Topics	Leaders	Comments	Time
10	AOSSG-Specific affairs	China	(AOSSG members-only session) Update on progress and discuss next steps	9:00-10:00 60 minutes
Tea Break				10:00-10:15 15 minutes
11.1	Insurance contract	Korea	Presentation and discussion	10:15-11:15 60 minutes
11.2	Survey on the application of IFRS 16 Leases on Ijarah	Malaysia	Presentation and discussion	11:15-11:35 20 minutes
11.3	Implementation Issues - IFRS 9, 15, 16 and 17	Sri Lanka	Update from members of IFRS application	11:35-11:50 15 minutes
11.4	IFRS 9 and IFRS 15: Singapore-specific application challenges	ISCA (Singapore)		11:50-12:10 20 minutes
Break				12:10-12:25 15 minutes
12	Experience about the transition to IFRS in Saudi Arabia	Saudi Arabia	Update from members of IFRS application	12:25-12:40 15 minutes
13	Update of IFRS Application	Thailand	Update from members of IFRS application	12:40-12:55 15 minutes
14	IASB	IASB Representative	Remarks from IASB perspective	12:55-13:05 10 minutes
15	Arrangement of the meeting in 2019	India	Announcement of the next Annual AOSSG Meeting by India	13:05-13:10 5 minutes
16	Closing	China	Closing remarks by Chair	13:10-13:15 5 minutes
End of second day meeting				
Lunch				13:15-14:15 60 minutes
Visit to Singapore's FinTech innovation labs (Optional)				
Item				Time

Departure from RWS Festive Hotel	14:30
Visit to Singapore's FinTech innovation labs	14:45-17:30
Back to RWS Festive Hotel	18:00
End of second day activity	

*** Joint draft communique will be sent to the participating parties on December 10, 2018.**

*** The leaders of WGs are requested to provide a summary of the discussion to the Secretariat for inclusion in the joint draft communique before December 2, 2018.**