

FINAL AGENDA SCHEDULE

15th Annual AOSSG Meeting

November 20 – 22, 2023

Meeting Dates and Venue:

The 15th AOSSG Annual Meeting will be hosted by Australian Accounting Standards Board (AASB) at the Westin, Brisbane, Australia from 20th – 22nd November 2023 in person.

Agenda for Meetings:

The Agenda for the 15th AOSSG Annual Meeting is provided below:

20 th November 2023 – Working Group Meeting				
Time	Duration	Item	Working Group/Sub Working Group	AP
08.30 – 09.00	30 minutes	Registration		
09.00 – 10.00	60 minutes	Technical Session 1: Post-implementation Review of IFRS 15 Revenue from Contracts with Customers	Sri Lanka Presenter: Nishan Fernando	AP 01A AP 01B
10.00 – 11.00	60 minutes	Technical Session 2: International Non-Profit Accounting Guidance due in 2025.	IFR4NPO Presenter: Kris Peach	AP 02
11.00 – 11.30	30 minutes	Break		
20 th November 2023 – CAC Meeting				
11.30 – 12.30	60 minutes	CAC Meeting		Agenda Papers are shared with CAC Members on 10 th November 2023
12.30 – 14.00	90 minutes	Lunch Break		
14.00 – 15.00	60 minutes	Close Meeting: Discussion Between IFRS Foundation and AOSSG Chair, Vice Chair and Incoming Vice Chair only.		
18.00 – 21.00	180 minutes	Dinner for CAC Members (Dress Code: Smart Casual)		

21 st November 2022 - AOSSG Annual Meeting (Day 01)				
Time	Duration	Item	Jurisdiction	AP
REGISTRATION				
08.00 – 08.30	30 minutes	Meeting Registration	Australia	
INAUGURATION				
08.30 - 08.40	10 minutes	Welcome - Hosting Country	Australia Dr. Keith Kendall	
08.40 - 08.50	10 minutes	Resolutions to be Passed by Outgoing AOSSG Chair Note: Resolutions with concept paper are shared with Members of AOSSG on 15 th November 2023.	Mr. Nishan Fernando	
08.50 - 08.55	5 minutes	Address by Outgoing AOSSG Chair and handing over to the Incoming AOSSG Chair.	Mr. Nishan Fernando	
08.55 - 09.00	5 minutes	Address by the Incoming AOSSG Chair	Mr. Rana Muhammad Usman Khan	
09.00 - 09.05	5 minutes	Ratification on the Elected Vice Chair Position 2023 – 2025	Mr. Rana Muhammad Usman Khan	
09.05 - 09.15	10 minutes	Address from Chair of the IASB	Dr. Andreas Barckow	
09.15 - 09.25	10 minutes	Keynote Address by the Chief Guest	Mr Andrew Mills Financial Reporting Council Chair	
09.25 - 09.30	5 minutes	Token of Appreciation	Australia	
09.30 - 09.35	5 minutes	Remarks and Vote of thanks by the New Vice Chair	Dr. Keith Kendall	
9.35 - 10.00	25 minutes	Group Photo & tea break		
10.00 - 11.30	90 minutes	Special Session 1: IASB Technical Update (Q&A with IASB Chair and IASB Member)	IASB Dr. Andreas Barckow Rika Suzuki	AP 01
11.30 - 12.00	30 Minutes	Technical Session 1: Service Performance Reporting <i>Project Overview</i>	Australia Fridrich Housa	AP 02
12.00 - 12.30	30 minutes	Technical Session 2: Statement of Cash Flows	China Dr. Huaxin Xu	AP 03
12.30 - 13.30	60 minutes	Lunch Break		
13.30 - 14.40	70 Minutes	Panel Discussion: Post-implementation Review of IFRS 15 Revenue from Contracts with Customers	Moderator: Nishan Fernando Presenters: Helena Simkova (Australia) Jiseong Yu (Korea) Pramod Jain (India)	AP 04A AP 04B AP 04C
14.40 - 15.30	40 Minutes	Technical Session 3: Applying Materiality Judgments - research findings from New Zealand and Malaysia	Carolyn Cordery (New Zealand) Bee Leng (Malaysia) Dr. Eric Lee (Australia)	AP 05A AP 05B AP 05C AP 05D

15.30 - 16.00	30 Minutes	Technical Session 4: Adapting governance to respond to new reporting challenges	Australia Dr. Keith Kendall	AP 06
16.00 - 16.10	10 minutes	Tea Break		
16.10 - 16.30	20 minutes	Technical Session 5: Updated review of Islamic financial institutions' financial statements	Malaysia Nadiyah Ismail	AP 07
16.30 - 17.45	75 minutes	Special Session 2: ISSB Update and IFRS Foundation Adoption Guide	ISSB Hiroshi Komori & Samuel Prestidge	AP 08
End of the day 1 Meeting				
18.30 - 21.00	150 minutes	Gala Dinner for AOSSG Members (Dress code: Formal or Smart Casual)		
22nd November 2023 - AOSSG Annual Meeting (Day 02)				
Time	Duration	Item	Jurisdiction	AP
08.00 - 08.30	30 minutes	Networking Session	All	
08.30 - 09.00	30 minutes	Technical Session 6: Uncertainties in Financial Statements	Australia Dr. Keith Kendall Dr. Ao Li	AP 09
09.00 - 09.20	20 minutes	Technical Session 7: Going Concern Disclosures: Learnings from requiring additional disclosures in New Zealand	New Zealand Gali Slyuzberg	AP 10
09.20 - 09.30	10 minutes	Tea Break		
09.30 - 10.15	45 minutes	Technical Session 8: Implementation of IFRS17	Korea Jay Jeong-Hyeok Park	AP 11
10.15 - 11.15	30 minutes	Technical Session 9: Crypto assets	Australia Dr. Keith Kendall Dr. Eric Lee	AP 12
11.15 - 11.35	20 minutes	Technical Session 10: Sustainability Reporting in Pakistan – Current Status, Challenges and Way Forward	Pakistan Rana Usman Khan	AP 13
11.35 - 11.55	20 minutes	IFRS Implementation Update 1: Update on Standards Development and Implementation in Nepal	Nepal Prakash Jung Thapa	AP 14
11.55 - 12.05	10 minutes	Remarks from IFRS Foundation	IASB Dr. Andreas Barckow, Rika Suzuki & Hiroshi Komori	-
12.05 - 12.15	10 minutes	Announcement of the Next Annual AOSSG Meeting	Host Jurisdiction	AP 15
12.15 - 12.30	15 minutes	Closing remarks by Chair & Vote of thanks by Vice Chair	Pakistan & Australia Rana Usman Khan & Dr. Keith Kendall	-
12.30 - 13.30	60 minutes	Lunch Break		
End of the day 2 Meeting				
14.15 - 18.00	225 minutes	Sight-seeing of Australia		