

Meeting of the Accounting Standards Board (2011:10)  
Thursday 8 September 2011  
Aldwych House, 71-91 Aldwych  
London at 9:00 am



## AGENDA

### UK GAAP

1. To consider issues arising from the responses to the Financial Reporting Exposure Draft 'The Future of Financial Reporting in the UK and the Republic of Ireland'.  
**Lead Presenter:** MICHELLE SANSOM

2. To consider an overview of responses to Financial Reporting Exposure Draft (FRED) 45 'Financial Reporting Standard for Public Benefit Entities'.  
**Presenter:** JOANNA SPENCER

### Standing items

3. To approve the minutes of the Board meeting held on 21 July (2011:09) and their publication on the ASB website.  
**Presenter:** DAVID LOWETH
4. To receive an update from the Technical Director on financial reporting developments and reports on (a) the status of ASB projects and (b) recent and upcoming ASB activities; and to approve the publication of the status report on the ASB website.  
**Presenter:** DAVID LOWETH
5. To receive an update from the Director of Research on research activities and developments, including consideration of agenda issues for the meeting of National Standard-Setters (NSS) on 12-13 September.  
**Presenter:** ANDREW LENNARD
6. To note reports of the July meetings of EFRAG's Technical Experts Group (TEG) and the IASB.  
**Presenter:** DAVID LOWETH

### IFRS/EU issues

7. To consider a paper on aspects of the pro-active project on the Role of the Business Model in Financial Reporting.  
**Presenters:** ANDREW LENNARD/MARIO ABELA (EFRAG)
8. To consider a revised draft of a Discussion Paper (DP) on the pro-active project on the Financial Reporting of Corporate Income Taxes.  
**Presenters:** ANDREW LENNARD/MARIO ABELA/IWONA NOWICKA (GASB)
9. To consider whether the Board should support the issue of a Discussion Paper (DP) on the pro-active project on Accounting for Business Combinations under Common Control.  
**Presenters:** DAVID LOWETH/ MICHELLE SANSOM

### Administrative Issues

10. To approve re-appointments to the Board's Committee on Accounting for Smaller Entities (CASE) and an appointment to the Committee on Accounting for Public-benefit Entities (CAPE).  
**Presenters:** JENNY CARTER/JOANNA SPENCER
11. To note the proposed agenda for the ASB meeting on 29 September (ASB 2011:11).  
**Presenter:** DAVID LOWETH