

EMERGING ECONOMIES GROUP MEETING

Date	Monday 29 October – Wednesday 31 October 2018
Location	Grand Ambassador Seoul associated with Pullman 287 Dongho-ro Jung-gu Seoul South Korea

Monday 29 October

Time [KST]	Agenda item	Agenda ref.	Presenter
09:00 – 09:10	Welcome speech		Su-Keun Kwak, IFRS Foundation Trustee
09:10 - 09:30	Address by IASB		IASB
09:30 – 10:30	Financial Instruments with Characteristics of Equity	1	IASB
10:30 - 10:45	[BREAK]		
10:45 – 12:00	Financial Instruments with Characteristics of Equity	1	IASB
12:00 – 13:30	[LUNCH]		
13:30 – 15:30	Financial Instruments with Characteristics of Equity	1	IASB
15:30 – 15:45	[BREAK]		
15:45 – 17:00	Financial Instruments with Characteristics of Equity	1	IASB

Tuesday 30 October

Time [KST]	Agenda item	Agenda ref.	Presenter
09:00 - 10:45	Goodwill and Impairment	2	IASB
10:45 – 11:00	[BREAK]		
11:00 – 13:00	Accounting for micro entities • Accounting for Non-Public Interest Entities	3	Brazil / Turkey
13:00 – 14:00	[LUNCH]		
14:00 – 16:00	IFRS for SMEs – forthcoming review	4	IASB

Wednesday 31 October

Time [KST]	Agenda item	Agenda ref.	Presenter
09:00 - 11:00	Implementation of IFRS 9 Financial Instruments	5	IASB / Brazil
11:00 – 11:15	[BREAK]		
11:15 – 12:00	Extractive Activities – Introduction	6	IASB
12:00 – 13:00	Update and discussion on current IASB projects, with focus on:	7	IASB
	 Better Communication (including the Disclosure Initiative) 		
	 Business Combinations under Common Control 		
13:00	END OF MEETING		