



Pensions and Benefits Accounting Sub-Committee Meeting
Monday, 18 November 2019 – 14:00 to 16:00
Room: Kusunoki A
The Westin Hotel, Tokyo
Agenda

Chairperson: James Verlautz
Vice-chairperson: Jason Malone

- 1. Opening of the meeting** (5 mins)
- 2. IASB/ IFRIC14 Update** (5 mins)
- 3. IASB disclosure project** (5 mins)
 - a. Testing draft principles with IAS 19

See: [Disclosure Initiative—Targeted Standards-level Review of Disclosures- Sept 2018](#)
[Disclosure Initiative—Principles of Disclosure](#) – Discussion Paper March 2017
[IASB and joint IASB–FASB Update July 2019](#)
- 4. FASB/AICPA/PCAOB Update** (5 mins)
- 5. International Public Sector Accounting Standard Board update** (1 min)
- 6. [International Auditing and Assurance Standards Board update](#)** (15 mins)
- 7. Negative Interest Rates** (10 mins)
- 8. [IASB project on Pension Benefits that Depend on Asset Returns](#)** (15 mins)
- 9. Other Business** (20 mins)
 - a. Including local issues not already raised.
- 10. Work Plan/PBAS Future** (10 mins)
- 11. Next Meeting** – Brussels, Belgium – 4-7 May 2020