

Current and Expected Shortly IASB/IPSASB/NSS/IASCF Documents Open for Comment, as at 12 April 2010

	Comments due-by date, or expected issue date¹	AASB meeting 28-29 April 2010, planned actions	AASB meeting 9-10 June 2010, planned actions	AASB meeting 28-29 July 2010, planned actions	AASB meeting 18 August 2010	AASB meeting 15-16 September 2010
1. IASCF: IFRS Taxonomy	22 April 2010	AASB staff liaising with other XBRL Australia members and other Treasury agencies				
2. IPSASB CP: Reporting on the long-term sustainability of public finances	30 April 2010	Finalise AASB submission out-of-session				
3. IASB ED: Measurement of liabilities in IAS 37	19 May 2010	Finalise AASB submission out-of-session				
4. IASB ED: Financial instruments: amortised cost and impairment	30 June 2010	Form views on key issues	Finalise AASB submission out-of-session			
5. IPSASB ED: Service concession arrangements	30 June 2010		Form views on key issues in-session, and finalise AASB submission out-of-session			
6. IASB ED: Conceptual framework Phase D: Reporting Entity	15 July 2010		Form views on key issues in-session, and finalise AASB submission out-of-session			
7. IASB DP: Extractive activities	30 July 2010		Form views on key issues	Finalise AASB submission		
8. IASB ED: Financial statement presentation – presentation of items of other comprehensive income	Q1 2010			Form views on key issues	Finalise AASB submission	
9. IASB ED: Financial statement presentation – discontinued operations	Q1 2010			Form views on key issues	Finalise AASB submission	

¹ Due-by dates are provided for items 1-7. All subsequent items show expected issue dates. These timings are based on the work programs published on the Boards' websites, modified to reflect more recent information where known.

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10. IASB ED: Post-employment benefits (defined benefit plans)	Q1 2010			Form views on key issues	Finalise AASB submission	
11. IASB ED: Hedge accounting	Q2 2010				Form views on key issues	
12. IASB ED: Insurance contracts	Q2 2010				Form views on key issues	
13. IASB ED: FI with characteristics of equity	Q2 2010				Form views on key issues	
14. IASB ED: Financial statement presentation – Replacement of IAS 1 and IAS 7	Q2 2010				Form views on key issues	
15. IASB ED: Revenue recognition	Q2 2010				Form views on key issues	
16. IASB ED: Leases	Q2 2010				Form views on key issues	
17. IASB ED: Annual improvements 2009-2011	Q3 2010					
18. IASB ED: Income taxes	Q3 2010					
19. IASB ED: Derecognition	Q3 2010					
20. IASB DP: Conceptual framework Phase B: Elements and recognition	Q4 2010					
21. IASB DP: Conceptual framework Phase C: Measurement	Q4 2010					
22. IASB ED: Emissions trading schemes	Q4 2010					
23. IPSASB CP: Conceptual Framework Phase 3 Measurement	Q4 2010					