

**Current and Expected Shortly IASB/IPSASB/NSS/IASCF Documents Open for Comment, as at 2 September 2009**

	<b>Comments due-by date, or expected issue date<sup>1</sup></b>	<b>AASB meeting 23-24 September, planned actions</b>	<b>AASB meeting 28-29 October, planned actions</b>	<b>AASB meeting 9-10 December, planned actions</b>	<b>AASB first meeting in 2010, planned actions</b>	<b>AASB second meeting in 2010, planned actions</b>
1. IASB ED: Classification of rights issues (proposed amendment to IAS 32)	7 September 2009	AASB submission to be finalised out-of-session				
2. IASB ED: Financial instruments: classification and measurement	14 September 2009	AASB submission to be finalised out-of-session				
3. IASB ED: Fair value measurement	28 September 2009	Finalise AASB submission				
4. IPSASB ED 42: IASB annual improvements – October 2007	30 September 2009	No submission planned (due to alignment with IASB and perfunctory/ housekeeping nature of the IPSASB proposals)				
5. IASB ED: Discount rate for employee benefits (proposed amendments to IAS 19)	30 September 2009	Consider broad issues for inclusion in submission and form a sub-committee. Sub-committee to review constituents' comments (due on AASB ITC 21 by 7 August 2009) and finalise AASB submission				
6. IFRIC draft Interpretation: D25 Extinguishing financial liabilities with equity instruments	5 October 2009	Consider and finalise AASB submission				
7. IASB ED: Rate-regulated activities	20 November 2009	Consider broad issues for inclusion in AASB submission	Finalise AASB submission			

<sup>1</sup> Due-by dates are provided for items 1-9. 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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8. IASB ED: Annual improvements 2008-2010	24 November 2009	IASB ED sent to AASB members for information out-of-session	Finalise AASB submission			
9. IASB ED: Management commentary	1 March 2010				Consider draft AASB submission	Finalise AASB submission
10. IASB ED: Conceptual framework Phase D: Reporting Entity	Q3 2009		Consider draft AASB submission	Finalise AASB submission		
11. IPSASB CP: Long-term fiscal sustainability	Q3 2009			Consider draft AASB submission	Finalise AASB submission	
12. IASB ED: Hedging	Q4 2009			Consider draft AASB submission	Finalise AASB submission	
13. IPSASB ED: Updating IPSASs to converge with IASB – joint ventures/related party disclosures	Q4 2009				Consider draft AASB submission	Finalise AASB submission
14. IASB ED: Insurance contracts	Q4 2009				Consider draft AASB submission	Finalise AASB submission
15. IASB DP: Conceptual framework Phase C: Measurement	Q4 2009				Consider draft AASB submission	Finalise AASB submission
16. IASB ED: Post-employment benefits (incl pensions) recognition & presentation	Q4 2009				Consider draft AASB submission	Finalise AASB submission
17. IASB ED <sup>2</sup> : Liabilities (IAS 37 amendments)	Q4 2009				Consider draft AASB submission	Finalise AASB submission
18. IASB ED: Financial instruments with characteristics of equity	Q1 2010					Consider draft AASB submission

<sup>2</sup> The IASB Work Program as at 1 August 2009 shows the IASB plans to issue an ED or IFRS on Liabilities (IAS 37 amendments) Q4 2009.

**AASB 23-24 September 2009**  
**Agenda paper 19.1.3**

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19. IASB DP: Extractive activities	Q1 2010					Consider draft AASB submission
20. IPSASB ED: Service concession arrangements	Q1 2010					Consider draft AASB submission
21. IASB ED: Financial statement presentation	Q2 2010					
22. IASB ED: Emissions trading schemes	Q2 2010					
23. IASB ED: Revenue recognition	Q2 2010					
24. IASB ED: Leases	H2 2010					
25. IASB ED: Annual improvements 2009-2011	H2 2010					
26. IASB DP: Conceptual framework Phase B: Elements and recognition	H2 2010					