

Current and Expected Shortly IASB/IPSASB/NSS/IASCF Documents Open for Comment, as at 25 November 2009

	Comments due-by date, or expected issue date¹	AASB meeting 9-10 December, planned actions	AASB meeting 3-4 February 2010, planned actions	AASB meeting 17-18 March 2010, planned actions	AASB meeting 28-29 April 2010, planned actions	AASB meeting 9-10 June 2010, planned actions
1. IASCF: IFRS for SMEs Taxonomy	27 November 2009	No submission planned (due to AASB's decisions to date on adoption of IFRS for SMEs in Australia)				
2. IASCF: Constitution Review – Proposals for enhanced public accountability	30 November 2009	Submission finalised out-of-session based on Board October 2009 decisions – sent to IASCF 20 November				
3. IASB ED: Management commentary	1 March 2010	Education session	Form views on key issues	Finalise AASB submission out of session		
4. IASB ED: Financial instruments: amortised cost and impairment	30 June 2010	Education session	Consult with constituents		Form views on key issues	Finalise AASB submission out of session
5. IPSASB CP: Long-term fiscal sustainability	30 April 2010	Consider due process		Form views on key issues	Finalise AASB submission	
6. IASB ED: Conceptual framework Phase D: Reporting Entity	Q4 2009		Form views on key issues	Finalise AASB submission		
7. IASB ED: Liabilities (IAS 37 amendments)	Q4 2009		Form views on key issues	Finalise AASB submission		
8. IASB ED: Hedging	Q1 2010			Form views on key issues	Finalise AASB submission	
9. IASB Request for Views: Extractive activities	Q1 2010			Form views on key issues		Finalise AASB submission
10. IPSASB ED: Service concession arrangements	Q1 2010			Form views on key issues		Finalise AASB submission

¹ Due-by dates are provided for items 1-5. 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.

AASB 9-10 December 2009
Agenda paper 17.4

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11. IASB ED: Financial statement presentation – statement of comprehensive income	Q1 2010			Form views on key issues		Finalise AASB submission
12. IASB DP: Conceptual framework Phase C: Measurement	Q1 2010			Form views on key issues	Finalise AASB submission	
13. IASB ED: Post-employment benefits (incl pensions)	Q1 2010			Form views on key issues	Finalise AASB submission	
14. IASB ED: Insurance contracts	Q2 2010					Form views on key issues
15. IASB ED: FI with characteristics of equity	Q2 2010					Form views on key issues
16. IASB ED: Replacement of IAS 1 and IAS 7	Q2 2010					Form views on key issues
17. IASB ED: Emissions trading schemes	Q2 2010					Form views on key issues
18. IASB ED: Revenue recognition	Q2 2010					Form views on key issues
19. IASB ED: Leases	Q2 2010					Form views on key issues
20. IASB ED: Annual improvements 2009-2011	Q3 2010					
21. IASB DP: Conceptual framework Phase B: Elements and recognition	Q4 2010					