



Memorandum

To:	AASB Members	Date:	8 October 2013
From:	Julie Smith and Nikole Gyles	Agenda Item:	3.1 (M134)
Subject:	AASB Work Program – Standard-Setting Directorate	File:	

Action

For information

This work program reflects the 23 September 2013 IASB work plan. The AASB standard-setting work program¹ and meeting pipeline (agenda paper 3.1.1) document replaces the previous summary and detailed work program documents and the document/submissions pipeline document. The AASB standard-setting work program is available on the AASB website.

Attachment

Agenda paper 3.1.1 AASB Standard-setting Work Program and Meeting Pipeline (as at 8 October 2013)
[Board only]

Changes since the previous version

The attached agenda paper 3.1.1 reflects the projects underway in the Standard-Setting Directorate.

The following provides a brief description and explanation of significant changes to the work program since the immediately preceding (September 2013) AASB work program was prepared. It does not address changes that are a consequence of changes made to the IASB's or IPSASB's work programs, because they are beyond the control of the AASB.

- IPSASB Convergence project – Service Concession Arrangements Grantor – issuance of an ED has been deferred by one quarter from Q4 2013 to Q1 2014 to reflect the deferral of the anticipated release of the IFRS on revenue recognition by one quarter to Q4 2013.

¹ As a result of the restructure of the AASB's activities from July 1 2013, the AASB's work program has been divided in two to reflect the activities of the AASB now being conducted within the Research Centre and Standard-Setting Directorate. The Research Centre work program is Agenda Paper 3.2 of this meeting.