



Memorandum

To:	AASB Members	Date:	19 August 2014
From:	Nikole Gyles	Agenda Item:	3.1 (M140)
Subject:	AASB Work Program – Standard-Setting Directorate	File:	

Action

For information

Attachment

Agenda paper 3.1.1 AASB Standard-setting Work Program and Meeting Pipeline (as at 19 August 2014) **[Board only]**

Changes since the previous version

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

This work program reflects the 30 July 2014 IASB work plan.

The following provides a brief description and explanation of significant changes to the work program since the immediately preceding (1 July 2014) 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.

Completed projects

The following projects were removed from the work program as the relevant Standards have been issued:

- Acquisition of an interest in a joint operation
- Clarification of acceptable methods of depreciation and amortisation

Projects with revised timing

Publication of an ED in the Service Concession Arrangements: Grantor project has been deferred from Q4 2014 to Q4 2014 – Q1 2015 as a consequence of the Board decision in July 2014 for staff to prepare further analysis on key issues.