



Australian Government
Australian Accounting Standards Board

Memorandum

To:	AASB Members	Date:	27 January 2015
From:	Nikole Gyles	Agenda Item:	11.1 (M143)
Subject:	AASB Work Program – Standard-Setting	File:	

Action

For information

Attachments

Agenda Paper 11.1.1 AASB Standard-setting Work Program and Meeting Pipeline (as at 27 January 2015) **[Board only]**

Changes since the previous version

The attached agenda paper 11.1.1 reflects the projects underway for AASB standard setting.

This work program reflects the 18 December 2014 IASB work plan.

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

Projects with revised timing

Exposure Drafts

The expected publication of an ED in the Service Concession Arrangements: Grantor project has been revised from Q3 2015 to Q1 2015 to reflect the staff progress on the project as outlined in Item 5 of this Board meeting.

Publication of an ED in the Depreciated Replacement Cost as a Measure of Value in Use project has been deferred from Q1 2015 to Q2 2015 due to staff resources not being available until March 2015.