



Australian Government  
Australian Accounting  
Standards Board

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**THE AUSTRALIAN CONVERGENCE HANDBOOK**

TITLE	YEAR PUBLISHED	PRICE A\$
The Australian Convergence Handbook	2002	(OUT OF PRINT)

**PRELIMINARY VIEWS DISCUSSION PAPERS**

NO.	TITLE	YEAR PUBLISHED	PRICE A\$
1.	Private Sector Provision of Public Infrastructure: Accounting by Public Sector Entities for "BOO" and "BOOT" Arrangements	1997	43.40

**DISCUSSION PAPERS**

NO.	TITLE	YEAR PUBLISHED	PRICE A\$
1.	Accounting For Leases	1983	OUT OF PRINT
2.	The Funds Statement	1979	21.70
3.	Accounting for Long –Term Construction Contracts	1980	17.30
4.	Financial Reporting by Segments	1980	17.30
5.	Accounting for Research & Development Costs	1980	17.30
6.	Accounting for Real Estate Development	1982	17.30
7.	Accounting & Reporting for Superannuation Plans	1982	17.30
8.	Accounting for Business Combinations	1984	17.30
9.	Accounting for Interests in Joint Arrangements	1985	17.30
10.	Consolidated Financial Statements	1985	27.10
11.	Accounting for the General Insurance Industry	1987	OUT OF PRINT
12.	Financial Reporting by Local Governments	1988	OUT OF PRINT
13.	Differential Reporting	1989	27.10

**DISCUSSION PAPERS Continued**

<b>NO.</b>	<b>TITLE</b>	<b>YEAR PUBLISHED</b>	<b>PRICE A\$</b>
14.	Financial Reporting for Financial Institutions and Accounting for Financial Instruments	1990	43.40
15.	Timing and Frequency of Financial Reporting	1990	OUT OF PRINT
16.	Financial Reporting by Government Departments	1991	32.50
17.	Financial Reporting of Infrastructure and Heritage Assets by Public Sector Entities	1992	32.50
18.	A Review of the Australian Accounting Standards on Inventories	1993	OUT OF PRINT
19.	Financial Reporting of Life Insurance Activities	1994	OUT OF PRINT
20.	Depreciation of Non-Current Assets	1994	43.40
21.	Financial Reporting by Governments	1994	43.40
22.	Accounting for Income Tax	1995	43.40
23.	Accounting for Self-Generating and Regenerating Assets	1995	27.10
24.	Accounting For Investment Properties	1997	43.40

**POLICY DISCUSSION PAPER**

<b>NO.</b>	<b>TITLE</b>	<b>YEAR PUBLISHED</b>	<b>PRICE A\$</b>
1.	Towards International Comparability of Financial Reporting	1994	32.50

**ACCOUNTING THEORY MONOGRAPHS**

<b>NO.</b>	<b>TITLE</b>	<b>YEAR PUBLISHED</b>	<b>PRICE A\$</b>
1.	CVA, CCA and CoCoA: How Fundamental are the Differences?	1982	17.30
2.	The Objectives and Basic Concepts of Accounting	1982	17.30
4.	The Definition and Recognition of Liabilities	1984	17.30
5.	Financial Reporting in the Public Sector: A Framework for Analysis & Identification of Issues	1984	OUT OF PRINT
6.	Financial Position: Nature & Reporting	1988	21.70
7.	The Definition & Recognition of Assets	1988	27.10
8.	Definition of the Reporting Entity	1988	27.10
9.	The Concept of Equity in Financial Accounting	1989	27.10
10.	Measurement in Financial Accounting	1998	48.80
11.	Reporting on Solvency and Cash Condition	2000	48.80

**G4+1 GROUP OF ACCOUNTING STANDARD SETTERS DISCUSSION PAPERS**

<b>NO.</b>	<b>TITLE</b>	<b>YEAR PUBLISHED</b>	<b>PRICE A\$</b>
1.	Future Events: A Conceptual Study of Their Significance for Recognition & Measurement	1994	16.20
2.	Major Issues Related to Hedge Accounting	1995	16.20
3.	Provisions: Their Recognition, Measurement and Disclosure in Financial Statements	1995	16.20
4.	Accounting for Leases: A New Approach	1996	16.20
5.	International Review of Accounting Standards Specifying a Recoverable Amount Test for Long-Lived Assets	1997	16.20
6.	Reporting Financial Performance: Current Developments and Future Directions	1998	16.20
7.	Reporting Interests in Joint Ventures and Similar Arrangements	1999	16.20
8.	Accounting by Recipients for Non-Reciprocal Transfers, Excluding Contributions by Owners: Their Definition, Recognition and Measurement.	2000	16.20

**G4+1 GROUP OF ACCOUNTING STANDARD SETTERS INVITATIONS TO COMMENT**

<b>NO.</b>	<b>TITLE</b>	<b>YEAR PUBLISHED</b>	<b>PRICE A\$</b>
1.	Methods of Accounting for Business Combinations: Recommendations of the G4 + 1 for Achieving Convergence	1998	16.20
2.	Reporting Financial Performance: G4+1 Proposals for Change	1999	16.20
3.	Leases: Implementation of a New Approach	2000	16.20
4.	Accounting for Share-Based Payment: G4 + 1 Proposals	2000	16.20
	Invitation to Comment by the JWG – “Accounting for Financial Instruments and similar Items”	2000	16.20

**OTHER MONOGRAPHS**

<b>TITLE</b>	<b>YEAR PUBLISHED</b>	<b>PRICE A\$</b>
Working Guide for Statement of Accounting Practice SAP 1 "Current Cost Accounting"	1984	27.10
Definition, Recognition and Measurement of Non-Current Physical Assets by Public Sector Reporting Entities: A Guide to Applying Professional Pronouncements	1992	27.10
Australian Accounting Research Study No. 13 "Australian Company Financial Reporting 1995"	1995	43.40
Working Guide to AASB 1028 and AAS 30 "Accounting for Employee Entitlements" in respect of Accounting for Long Service Leave	1995	6.50
AASB Pronouncements - Compendium	1995	43.40
The Foundation: A History of the Australian Accounting Research Foundation 1966 – 1991	1996	32.50
Accounting Concepts (Statements of Accounting Concepts)	1997	21.70
UIG Pronouncements (Compendium)	1998	43.40
AASB Glossary of Defined Terms (June 2002)	2002	27.50
AASB Glossary of Defined Terms (June 2005)	2005	27.50
Relevance of Parent Entity Financial Reports	2004	11.00
Initial Accounting for Internally Generated Intangible Assets	2008	27.50

## SECTION 2: ACCOUNTING

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**AVAILABLE ACCOUNTING EXPOSURE DRAFTS**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>	<b>PRICE A\$</b>
174	Amendments to Australian Accounting Standards to facilitate GAAP/GFS Harmonisation for Entities within the GCS [AASBs 101, 107 and 1052]	1/09	\$6.50
175	Post-Implementation Revisions to AASB Interpretations	2/09	\$10.00
176	Proposed Amendments to Australian Accounting Standards – Borrowing Costs of Not-for-Profit Public Sector Entities	2/09	\$6.50
177	Derecognition (Proposed Amendments to AASB 139 and AASB 7]	4/09	\$10.00
178	Income Taxes	4/09	\$10.00
179	Superannuation Plans and Approved Deposit Funds	5/09	\$6.50
180	Income from Non-Exchange Transactions [Taxes and Transfers]	6/09	\$6.50
181	Fair Value Measurement	6/09	\$10.00
182	Prepayments of a Minimum Funding Requirement	6/09	\$10.00

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Exposure Drafts are able to be down-loaded from the AASB website at no charge during the comment period.

## AVAILABLE ACCOUNTING EXPOSURE DRAFT SUBMISSIONS

Submission Letters on exposure drafts are only available as a complete set.

There is a charge of \$43.40 preparation fees, plus \$0.27 per page. Enquiries on availability and price should be directed to the Customer Service Officer.

## AVAILABLE ACCOUNTING INVITATIONS TO COMMENT

TITLE		DATE OF ISSUE
	Provisions and Contingencies: Restructuring Upon Acquisitions, and Transitional Provisions	2/99
	Proposed Improvements to International Accounting Standards and their Impacts on Australian Standards	5/02
	Proposed Improvements to International Accounting Standards IAS 32 "Financial Instruments: Disclosure and Presentation" and IAS 39 "Financial Instruments: Recognition and Measurement"	6/02 \$18.00 per copy
	Presentation Currency of Australian Financial Reports	7/03
	The Role of Accounting Standard Setters and their relationships with the IASB	3/05
	The Definition of "Contributions by Owners"	3/05
	Proposed Interpretations Model for Australian Accounting Standards	11/05
ITC 12	Request for Comment on a Proposed Revised Differential Reporting Regime for Australia and IASB Exposure Draft of a Proposed IFRS for Small and Medium-sized Entities	5/07 \$18 per copy
ITC 13	Request for Comment on IASB Discussion Paper "Preliminary Views on Insurance Contracts"	5/07 \$16 per copy
ITC 14	Proposed Definition and Guidance for Not-for-Profit Entities	12/07

Invitations to Comment are usually A\$6.50 per copy. However, where an Invitation to Comment contains a reprint of an International Accounting Standards Board (IASB) document, a variable charge applies for all copies in accordance with IASB policy.

**FRAMEWORK AND STATEMENTS OF ACCOUNTING CONCEPTS**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
	Framework for the Preparation and Presentation of Financial Statements	7/04
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SAC 2	Objective of General Purpose Financial Reporting	8/90
SAC 3	Qualitative Characteristics of Financial Information	8/90
SAC 4	Definition and Recognition of the Elements of Financial Statements	3/95

All Statements of Accounting Concepts are available at a cost of A\$6.50 per copy.

## AASB ACCOUNTING STANDARDS

NO.	TITLE	DATE OF ISSUE
AASB 1	First-time Adoption of Australian Accounting Standards <b>(revised)</b>	5/09
AASB 2	Share-based Payments	7/04
AASB 3	Business Combinations <b>(revised)</b>	3/08
AASB 4	Insurance Contracts	7/04
AASB 5	Non-current Assets Held for Sale and Discontinued Operations	7/04
AASB 6	Exploration for and Evaluation of Mineral Resources	12/04
AASB 7	Financial Instruments: Disclosures	8/05
AASB 8	Operating Segments	2/07
AASB 9	Financial Instruments <b>(revised)</b>	12/10
AASB 10	Consolidated Financial Statements	9/11
AASB 11	Joint Arrangements	9/11
AASB 12	Disclosure of Interests in Other Entities	9/11
AASB 13	Fair Value Measurement	9/11
AASB 101	Presentation of Financial Statements <b>(revised)</b>	9/07
AASB 102	Inventories	7/04
AASB 107	Cash Flow Statements	7/04
AASB 108	Accounting Policies, Changes in Accounting Estimates and Errors	7/04
AASB 110	Events after the Balance Sheet Date	7/04
AASB 111	Construction Contracts	7/04
AASB 112	Income Taxes	7/04
AASB 114	Segment Reporting	7/04
AASB 116	Property, Plant and Equipment	7/04
AASB 117	Leases	7/04
AASB 118	Revenue	7/04
AASB 119	Employee Benefits <b>(revised)</b>	9/11
AASB 120	Accounting for Government Grants and Disclosure of Government Assistance	7/04

**AASB ACCOUNTING STANDARDS Continued**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
AASB 121	The Effects of Changes in Foreign Exchange Rates	7/04
AASB 123	Borrowing Costs ( <b>revised</b> )	6/07
AASB 124	Related Party Disclosures ( <b>revised</b> )	12/09
AASB 127	Consolidated & Separate Financial Statements ( <b>revised</b> )	9/11
AASB 128	Investments in Associate ( <b>revised</b> )s	9/11
AASB 129	Financial Reporting in Hyperinflationary Economies	7/04
AASB 130	Disclosures in the Financial Statements of Banks and Similar Financial Institutions	7/04
AASB 131	Interests in Joint Ventures	7/04
AASB 132	Financial Instruments: Disclosure and Presentation	7/04
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AASB 134	Interim Financial Reporting	7/04
AASB 136	Impairment of Assets	7/04
AASB 137	Provisions, Contingent Liabilities and Contingent Assets	7/04
AASB 138	Intangible Assets	7/04
AASB 139	Financial Instruments: Recognition and Measurement	7/04
AASB 140	Investment Property	7/04
AASB 141	Agriculture	7/04
AASB 1004	Contributions ( <b>revised</b> )	12/07
AASB 1023	General Insurance Contracts	7/04
AASB 1031	Materiality	7/04
AASB 1038	Life Insurance Contracts	7/04
AASB 1039	Concise Financial Reports (revised)	8/08
*AASB 1045	Land Under Roads: Amendments to AAS27A, AAS29A and AAS31A	11/02
*AASB 1046	Director and Executive Disclosures by Disclosing Entities	2/04
*AASB 1046A	Amendments to Accounting Standard AASB 1046	9/04
AASB 1048	Interpretation of Standards ( <b>revised</b> )	6/10

## AASB ACCOUNTING STANDARDS Continued

NO.	TITLE	DATE OF ISSUE
AASB 1049	Whole of Government and General Government Sector Financial Reporting (revised)	10/07
AASB 1050	Administered Items	12/07
AASB 1051	Land Under Roads	12/07
AASB 1052	Disaggregated Disclosures	12/07
AASB 1053	Application of Tiers of Australian Accounting Standards	6/10
AASB 1054	Australian Additional Disclosures	5/11

All these Standards are \$6.50 per copy.

\* Please Note: The following standards also applied prior to 2005:

AASB 1045

AASB 1046 and AASB 1046A

Previous versions of some standards may also be available. Please contact the Customer Service Manager on (03) 9617 7637 or [publications@asb.gov.au](mailto:publications@asb.gov.au) .

## OMNIBUS AMENDMENT STANDARDS

NO.	TITLE	DATE OF ISSUE
AASB 2011-1	Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASB 1, AASB 5, AASB 101, AASB 107, AASB 108, AASB 121, AASB 128, AASB 132 & AASB 134 and Interpretations 2, 112 & 113]	5/11
AASB 2011-2	Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements [AASB 101 & 1054]	5/11
AASB 2011-3	Amendments to Australian Accounting Standards – Orderly Adoption of Changes to the ABS GFS Manual and Related Amendments [AASB 1049]	5/11
AASB 2011-4	Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements [AASB 124]	7/11
AASB 2011-5	Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidations [AASB 127, AASB 128 & AASB 131]	7/11
AASB 2011-6	Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidations – Reduced Disclosure Requirements [AASB 127, AASB 128 & AASB 131]	7/11
AASB 2011-7	Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	8/11
AASB 2011-8	Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]	9/11
AASB 2011-9	Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049]	9/11
AASB2011-10	Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 and 2011-8 and Interpretation 14]	9/11
AASB2011-11	Amendments to aasb 119 (September 2011) arising from Reduced Disclosure Requirements	9/11

**OMNIBUS AMENDMENT STANDARDS Continued**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
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AASB2011-13	Amendments to Australian Accounting Standard – Improvements to AASB 1049	12/11
AASB2012-1	Amendments to Australian Accounting Standards – Fair Value Measurement – Reduced Disclosure Requirements [AASB 3, AASB 7, AASB 13, AASB 140 & AASB 141]	3/12

**All these Amending Standards are \$6.50 per copy.**

Amending Standards AASB 2004-1 through to AASB 2010-10 may also be purchased upon request. Please contact the Customer Service Manager on (03) 9617 7637 or [publications@asb.gov.au](mailto:publications@asb.gov.au) .

## AASB INTERPRETATIONS

NO.	TITLE	DATE OF ISSUE
4	Determining whether an Arrangement contains a Lease (revised)	2/07
11	AASB 2 – Group and Treasury Share Transactions	2/07
12	Service Concession Arrangements	2/07
13	Customer Loyalty Programmes	9/07
14	AASB 19 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction	9/07
15	Agreement for the Construction of Real Estate	8/08
16	Hedges of a Net Investment in a Foreign Operation	8/08
17	Distributions of Non-cash Assets to Owners	12/08
18	Transfers of Assets from Customers	3/09
19	Extinguishing Financial Liabilities with Equity Instruments	12/09
20	Stripping Costs in the Production Phase of a Surface Mine	11/11
129	Service Concession Arrangements: Disclosures (revised)	2/07
1002	Post-Date-of-Transition Stapling Arrangements	12/05
1003	Australian Petroleum Resource Rent Tax	11/07
1038	Contributions by Owners Made to Wholly-Owned Public Sector Entities (revised)	12/07

All AASB Interpretations are \$6.50 per copy.

## “PRE-2005” AASB ACCOUNTING STANDARDS

The following standards are superseded for reporting periods beginning on or after 1 January 2005.

NO.	TITLE	DATE OF ISSUE
AASB 1001	Accounting Policies	3/99
AASB 1002	Events Occurring after Reporting Date	10/97
AASB 1004	Revenue	6/98
AASB 1005	Segment Reporting	8/00
AASB 1006	Interests in Joint Ventures	12/98
AASB 1008	Accounting for Leases	10/98
AASB 1009	Accounting for Construction Contracts	12/97
AASB 1010	Recoverable Amount of Non-Current Assets	12/99
ASRB 1011	Accounting for Research and Development Costs	5/87
AASB 1012	Foreign Currency Translation	11/00
AASB 1013	Accounting for Goodwill	6/96
AASB 1014	Set-Off and Extinguishment of Debt	12/96
AASB 1015	Acquisition of Assets	11/99
AASB 1016	Accounting for Investments in Associates	8/98
AASB 1016A	Amendments to Accounting Standard AASB 1016	10/98
AASB 1017	Related Party Disclosures	2/97
AASB 1018	Statement of Financial Performance	6/02
AASB 1019	Inventories	3/98
AASB 1020	Income Taxes	12/99
AASB 1020A	Amendments to Accounting Standard AASB 1020 and Australian Accounting Standard AAS 3	6/02
AASB 1020B	Amendments to Accounting Standard AASB 1020 and Australian Accounting Standard AAS 3	12/02
AASB 1021	Depreciation	8/97
ASRB 1022	Accounting for Extractive Industries	10/89

**“PRE-2005” AASB ACCOUNTING STANDARDS Continued**

The following standards are superseded for reporting periods beginning on or after 1 January 2005.

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
ASRB 1022	Accounting for Extractive Industries	10/89
AASB 1023	Financial Reporting of General Insurance Activities	11/96
AASB 1024	Consolidated Accounts	5/92
AASB 1025	Application of the Reporting Entity Concept and Other Amendments	7/91
AASB 1026	Statement of Cash Flows	10/97
AASB 1027	Earnings Per Share	7/01
AASB 1028	Employee Benefits	6/01
*AASB 1029	Interim Financial Reporting	10/00
AASB 1030	Application of Accounting Standards to Financial Year Accounts & Consolidated Accounts of Disclosing Entities other than Companies	12/94
AASB 1031	Materiality	10/95
AASB 1032	Specific Disclosures by Financial Institutions	12/96
AASB 1033	Presentation and Disclosure of Financial Instruments	10/99
AASB 1034	Financial Report Presentation and Disclosures	10/99
*AASB 1035	Amendments to Accounting Standard AASB 1034	6/97
AASB 1036	Borrowing Costs	12/97
AASB 1037	Self-Generating and Regenerating Assets	8/98
AASB 1037A	Amendments to AASB 1037	7/99
AASB 1038	Life Insurance Business	11/98
AASB 1039	Concise Financial Reports	6/02
AASB 1040	Statement of Financial Position	10/99
AASB 1041	Revaluation of Non-Current Assets	7/01
AASB 1042	Discontinuing Operations	8/00

## **“PRE-2005” AASB ACCOUNTING STANDARDS Continued**

The following standards are superseded for reporting periods beginning on or after 1 January 2005.

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
*AASB 1043	Changes to the Application of AASB and AAS Standards and Other Amendments	1/01
AASB 1044	Provisions, Contingent Liabilities and Contingent Assets	11/01
AASB 1047	Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards	4/04

All AASB / ASRB Standards are available at a cost of A\$6.50 per copy.

### **PLEASE NOTE:**

AASB 1003 has been withdrawn

AASB 1007 has been withdrawn

AASB 1029 applies to Interim not Annual reporting periods

AASB 1035 June 1997 version has been superseded by the October 1999 version of AASB 1034

AASB 1043 applies to Interim and Annual reporting periods

## AAS Standards

NO.	TITLE	DATE OF ISSUE
AAS 22	Related Party Disclosures	5/93
AAS 25	Financial Reporting by Superannuation Plans	3/93
AAS 27	Financial Reporting by Local Governments	6/96
*AAS 27A	Amendments to the Transitional Provisions in AAS27	12/99
AAS 29	Financial Reporting by Government Departments	6/98
*AAS 29A	Amendments to the Transitional Provisions in AAS29	12/99
AAS 31	Financial Reporting by Governments	6/98
*AAS 31A	Amendments to the Transitional Provisions in AAS31	12/99

\* **PLEASE NOTE:** AAS27A, 29A and 31A have been amended by AASB 1045 refer to the [2005 AASB Standards](#) List

**The following standards are superseded for reporting periods beginning on or after 1 January 2005.**

NO.	TITLE	DATE OF ISSUE
AAS 2	Inventories	3/98
AAS 4	Depreciation	8/97
AAS 5	Materiality	10/95
AAS 6	Accounting Policies	3/99
AAS 7	Accounting for the Extractive Industries	11/89
AAS 8	Events Occurring After Reporting Date	10/97
AAS 10	Recoverable Amount of Non-Current Assets	12/99
AAS 11	Construction Contracts	12/97
AAS 14	Accounting for Investments in Associates	6/97
AAS 15	Revenue	6/98
AAS 17	Leases	10/98
AAS 18	Accounting for Goodwill	6/96
AAS 19	Interests in Joint Ventures	12/98

**The following standards are superseded for reporting periods beginning on or after 1 January 2005 Continued**

NO.	TITLE	DATE OF ISSUE
AAS 21	Acquisitions for Assets	11/99
AAS 23	Set-Off and Extinguishment of Debt	12/96
AAS 24	Consolidated Financial Reports	5/92
AAS 26	Financial Reporting of General Insurance Activities	11/96
AAS 28	Statement of Cash Flows	10/97
AAS 32	Specific Disclosures by Financial Institutions	12/96
AAS 33	Presentation and Disclosure of Financial Instruments	10/99
AAS 34	Borrowing Costs	12/97
AAS 35	Self-Generating and Re-Generating Assets	8/98
AAS 35A	Amendments to Accounting Standard AASB 35	7/99
AAS 36	Statement of Financial Position	10/99
AAS 37	Financial Report Presentation and Disclosures	10/99

**The following standards were superseded previously**

NO.	TITLE	DATE OF ISSUE
AAS 1	Profit and Loss or other Operating Statements	10/99
AAS 3	Income Taxes	12/99
AAS 30	Accounting for Employee Entitlements	4/94
AAS 38	Revaluation of Non-Current Assets	12/99

All AAS Standards are available at a cost of A\$6.50 per copy.

**PLEASE NOTE:**

AAS 1 has been withdrawn and replaced by AASB 1018 issued June 2002

AAS 3 operative date amended by AASB 1020A (June 2002) & subsequently by AASB 1020B (November 200)

AAS 30 has been superseded by AASB 1028 issued June 2001

AAS 38 has been superseded by AASB 1041 issued July 2001

Previous versions of some standards may be available. Please contact the Customer Service Manager on (03) 9617 7637 or [publications@asb.gov.au](mailto:publications@asb.gov.au)

Standards not listed above were issued prior to October 1989 (the start of the AARF subscription service) by the two accounting bodies and may be obtained from:

CPA Australia: (03) 9606 9623

The Institute of Chartered Accountants: (02) 9290 5688

## ACCOUNTING POLICY STATEMENTS

NO.	TITLE	DATE OF ISSUE
1.	The Development of Statements of Accounting Concepts and Accounting Standards	7/93
2.	The AASB Consultative Group (revised)	6/01
3.	AASB Project Advisory Panels (revised)	6/01
4.	International Convergence and Harmonisation Policy (revised)	4/02
5.	The Nature and Purpose of Statements of Accounting Concepts (revised)	7/01
*6.	International Harmonisation Policy	4/96

All Accounting Policy Statements are available at a cost of A\$6.50 per copy.

### **PLEASE NOTE:**

Accounting Policy Statement No. 6 (April 1996) has been superseded by Statement No. 4 "International Convergence and Harmonisation Policy" (April 2002).

## ACCOUNTING BULLETINS

### **Effectively superseded by revised AASB Accounting Standards**

NO.	TITLE	DATE OF ISSUE
1.	Application of AASB 1033 and AAS 33 to Compound Financial Instruments Issued on or after 1 January 1998	3/98
2.	Optional Recognition of Land Under Roads	6/98
3.	Accounting for Convertible Debt	7/98

All Accounting Bulletins are available at a cost of \$6.50 per copy

**ACCOUNTING GUIDANCE RELEASES AND INTERPRETATIONS**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
AAG 14	Recognition of Contributions to Local Governments	9/93

**Pronouncements withdrawn with effect for reporting periods beginning on or after 1 January 2005**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
AAG 1	Purpose and Scope of Accounting Guidance Releases and Procedures for Issuance	6/90
AAG 2	Accounting for a Change in the Rate of Company Income Tax	12/85
AAG 3	Classification of Leases by Lessees and Lessors	12/85
AAG 4	Accounting for the Intra-group Transfer of Tax Losses	12/85
AAG 5	Accounting for Intangible Assets Recognised in Accordance with Statement of Accounting Standards AAS 18 "Accounting for Goodwill"	12/85
AAG 6	Accounting for the Fringe Benefits Tax	7/86
AAG 7	Accounting Implications of Dividend Imputation	8/87
AAG 8	Accounting for the Capital Gains Tax	9/87
AAG 9	Accounting for Marketable Securities in the Context of Statements of Accounting Standards AAS 2 and AAS 10	4/88
AAG 10	Measurement of Monetary Assets and Liabilities	4/88
AAG 11	Debtor's Accounting for Debt Restructuring	6/90
AAG 12	Accounting for Share Buy-Backs	9/91
AAG 13	Determination of Discount Rates for Measuring Certain Liabilities at Present Value	7/93
AI 1	Accounting Interpretation AI 1 "Amortisation of Identifiable Intangible Assets."	6/99
AI 2	Transition to AASB Equivalents of IASB Standards and Applying the Hierarchy of Pronouncements in AASB 1001 and AAS 6	6/03

All Accounting Guidance Releases are available at a cost of A\$6.50 per copy.

### SECTION 3: URGENT ISSUES GROUP

<b>UIG Item</b>	<b>Page</b>
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**CHARTER**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
	UIG Charter (revised)	6/04

**UIG INTERPRETATIONS**

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
1	Changes in Existing Decommissioning, Restoration and Similar Liabilities	7/04
2	Members' Shares in Co-operative Entities and Similar Instruments	3/05
3	Emission Rights [issued 3/05]	* Withdrawn [9/05]
5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	6/05
6	Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment	11/05
7	Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies	3/06
8	Scope of AASB 2	3/06
9	Reassessment of Embedded Derivatives	4/06
10	Interim Financial Reporting and Impairment	9/06
107	Introduction of the Euro	7/04
110	Government Assistance – No Specific Relation to Operating Activities	7/04
112	Consolidation – Special Purpose Entities (revised)	12/04
113	Jointly Controlled Entities – Non-Monetary Contributions by Venturers	7/04
115	Operating Leases – Incentives	7/04
121	Income Taxes – Recovery of Revalued Non-Depreciable Assets	7/04
125	Income Taxes – Changes in the Tax Status of an Entity or its Shareholders	7/04

**UIG INTERPRETATIONS CONTINUED**

NO.	TITLE	DATE OF ISSUE
127	Evaluating the Substance of Transactions Involving the Legal Form of a Lease	7/04
131	Revenue – Barter Transactions Involving Advertising Services	7/04
132	Intangible Assets – Web Site Costs	7/04
1001	Consolidated Financial Reports in relation to Pre-Date-of-Transition Dual Listed Company Arrangements	7/05
1013	Consolidated Financial Reports in relation to Pre-Date-of-Transition Stapling Arrangements	4/05
1017	Developer and Customer Contributions for Connection to a Price-Regulated Network	11/04
1019	The Superannuation Contributions Surcharge	9/04
1030	Depreciation of Long-Lived Physical Assets: Condition-Based Depreciation and Related Methods	9/04
1031	Accounting for the Goods and Services Tax (GST)	7/04
1038	Contributions by Owners Made to Wholly-Owned Public Sector Entities (revised)	12/07
1039	Substantive Enactment of Major Tax Bills in Australia	7/04
1042	Subscriber Acquisition Costs in the Telecommunications Industry	12/04
1047	Professional Indemnity Claims Liabilities in Medical Defence Organisations	11/04
1052	Tax Consolidation Accounting	6/05
1055	Accounting for Road Earthworks	9/04

\* UIG Interpretation 3 “Emission Rights” was withdrawn by the AASB at its September 2005 meeting

Please also refer to the publications listed under [“AASB Interpretations”](#).

## UIG ABSTRACTS

These pronouncements are superseded for reporting periods beginning on or after 1 January 2005

NO.	TITLE	DATE OF ISSUE
	Foreword to UIG Abstracts (revised)	9/02
1.	Lessee Accounting for Surplus Leased Space Under a Non-Cancellable Operating Lease	6/95
2.	Accounting for Non-Vesting Sick Leave [issued 6/95]	Withdrawn 8/03
3.	Lessee Accounting for Lease Incentives Under a Non-Cancellable Operating Lease	8/95
4.	Disclosures of Accounting Policies for Restoration Obligations in the Extractive Industries	8/95
5.	Methods of Amortisation of Goodwill [issued 9/95]	Withdrawn 8/96
6.	Accounting for Acquisitions – Deferred Settlement of Cash Consideration [issued 12/95]	Withdrawn 8/03
7.	Accounting for Non-Current Assets – Derecognition of Intangible Assets and Change in the Basis of Measurement of a Class of Assets	3/96
8.	Accounting for Acquisitions – Recognition of Restructuring Costs as Liabilities [issued 6/96]	Withdrawn 8/03
9.	Accounting for Acquisitions – Recognition of Acquired Tax Losses	6/96
10.	Accounting for Acquisitions – Gold Mining Companies	11/96
11.	Accounting for Contributions of, or Contributions for the Acquisition of, Non-Current Assets	12/96
12.	Accounting for the Costs of Modifying Computer Software for the Year 2000 [issued 4/97]	Withdrawn 8/03
13.	The Presentation of the Financial Report of Entities whose Securities are “Stapled” (revised)	5/00
14.	Directors’ Remuneration	6/97
15.	Early Termination of Foreign Currency Hedges [issued 12/00]	Withdrawn 9/03
16.	Accounting for Share Buy-Backs	1/98
17.	Developer and Customer Contributions in Price Regulated Industries	5/98

**UIG ABSTRACTS CONTINUED**

These pronouncements are superseded for reporting periods beginning on or after 1 January 2005

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
18.	Early Termination of Gold Hedges [issued 12/00]	Withdrawn 9/03
19.	The Superannuation Contributions Surcharge	7/98
20.	Equity Accounting – Elimination of Unrealised Profits and Losses on Transactions with Associates	10/98
21.	Consistency – Different Cost Formulas for Inventories	10/98
22.	Accounting for the Buy-Back of No Par Value Shares	11/98
23.	Transaction Costs Arising on the Issue or Intended Issue of Equity Instruments (revised)	6/00
24.	Equity Accounting – Carrying Amount of an Investment in an Associate	11/98
25.	Redesignation of Hedges (revised)	12/00
26.	Accounting for Major Cyclical Maintenance [issued 6/99]	Withdrawn 9/03
27.	Designation as Hedges – Sold (Written) Options	7/99
28.	Consolidation – Special Purpose Entities	7/99
29.	Early Termination of Interest Rate Swaps (revised)	12/00
30.	Depreciation of Long-Lived Physical Assets, including Infrastructure Assets: Condition-Based Depreciation and Other Related Methods	1/00
31.	Accounting for the Goods and Services Tax (GST)	1/00
32.	Designation as Hedges – Rollover Strategies (revised)	12/00
33.	Hedges of Anticipated Purchases and Sales	5/00
34.	Acquisitions and Goodwill – First-Time Application of Accounting Standards	6/00
35.	Disclosure of Contingent Liabilities [issued 8/00]	Withdrawn 9/03
36.	Non-Monetary Contributions Establishing a Joint Venture Entity	12/00
37.	Accounting for Web Site Costs	1/01
38.	Contributions by Owners Made to Wholly-Owned Public Sector Entities	1/01

**UIG ABSTRACTS CONTINUED**

These pronouncements are superseded for reporting periods beginning on or after 1 January 2005

<b>NO.</b>	<b>TITLE</b>	<b>DATE OF ISSUE</b>
40.	Non-Reciprocal Transfers within an Economic Entity for Monetary or No Consideration.	9/01
41.	Fair Value of Equity Instruments Issued as Purchase Consideration	9/01
42.	Subscriber Acquisition Costs in the Telecommunications Industry	10/01
43	Classification of Financial Instruments with Conversion Options	11/01
44	Acquisition of In-Process Research and Development	3/02
45	Subsidiary becomes a Joint Venture Entity or an Associate	4/02
46	Initial Foreign Currency Translation for Redomiciled Entities	4/02
47	Professional Indemnity Claims Liabilities in Medical Defence Organisations	6/02
48	Status of Tax Consolidation Legislation [issued 7/02]	Withdrawn 9/03
49	Revenue - Barter Transactions involving Advertising Services	8/02
50	Evaluating the Substance of Transactions involving the Legal Form of a Lease	9/02
51	Recovery of Unfunded Superannuation of Universities	12/02
52	Income Tax Accounting under the Tax Consolidation System (revised)	12/03
53	Pre-Completion Contracts for the Sale of Residential Development Properties	4/03
54	Defined Benefit Superannuation Disclosures by Employers	8/03
55	Accounting for Road Earthworks	5/04

All UIG Abstracts are available at a cost of A\$6.50 per copy.

### **Withdrawal of UIG Abstracts:**

Abstract 2 – Withdrawn as Superseded by AASB 1028 “Employee Entitlements”

Abstract 5 – Withdrawn as Superseded by AASB 1013 / AAS 18 “Accounting for Goodwill”

Abstract 6 – Withdrawn as Superseded by AASB 1015 / AAS 21 “Acquisitions of Assets”

Abstract 8 – Withdrawn as Superseded by AASB 1044 “Provisions, Contingent Liabilities and Contingent Assets”

Abstract 12 – Withdrawn as no longer required

Abstract 15 and 18 – withdrawn as Superseded by Abstract 33

Abstract 26 and 35 – withdrawn as Superseded by AASB 1044 “Provisions, Contingent Liabilities and Contingent Assets”-

Abstract 48 – Withdrawn as Superseded by Abstracts 39 and 52

All of the other UIG Abstracts listed have been withdrawn with effect for annual reporting periods beginning on or after 1 January 2005. Thus they are replaced by UIG Interpretations and the AASB Accounting Standards applying to periods beginning on or after 1 January 2005.

### **UIG ISSUE SUMMARIES**

UIG Issue Summaries noted in the References list of a UIG Interpretation, Abstract or included in the website listing are available at a cost of A\$6.50 per copy.

Enquiries on availability of UIG Issue Summaries should be directed to the Customer Service Manager on (03) 9617 7637 or [publications@asb.gov.au](mailto:publications@asb.gov.au).

## SECTION 4: OTHER

AASB Binders	34
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The AASB has a new blue binder available to purchase for the filing of publications issues as part of the Authoritative Pronouncements – Hard Copy Service. It is a three-ring binder suitable for A5 sizes publications.

The cost is \$33.00 per binder (GST Inclusive) including a set of index tabs.

The index tabs included with our new blue “AASB Standards” , binder are:

AASB Framework  
AASB Standards  
AASB Amending Standards and  
AASB Interpretations

A green binder, for filing “Interpretations”, is also available at a cost of \$33.00 per binder but this binder does not include index tabs.

These binders replace the AASB Burgundy Binders.