

Exposure Drafts 48-52

October 2013

Comments are requested by February 28, 2014

International Public Sector Accounting Standards Board

Interests in Other Entities

ED 48 *Separate Financial Statements*

ED 49 *Consolidated Financial Statements*

ED 50 *Investments in Associates and Joint Ventures*

ED 51 *Joint Arrangements*

ED 52 *Disclosure of Interests in Other Entities*

These IPSASB Exposure Drafts can be accessed on the website of the International Federation of Accountants (IFAC) using the following links:

<http://www.ifac.org/sites/default/files/publications/files/IPSASB-Exposure-Draft-48-Separate-Financial-Statements.pdf> – 185K

<http://www.ifac.org/sites/default/files/publications/files/IPSASB-Exposure-Draft-49-Consolidated-Financial-Statements.pdf> – 690K

<http://www.ifac.org/sites/default/files/publications/files/IPSASB-Exposure-Draft-50-Investments-in-Associates-and-Joint-Ventures.pdf> – 225K

<http://www.ifac.org/sites/default/files/publications/files/IPSASB-Exposure-Draft-51-Joint-Arrangements.pdf> – 377K

<http://www.ifac.org/sites/default/files/publications/files/IPSASB-Exposure-Draft-52-Disclosure-of-Interests-in-Other-Entities.pdf> – 259K