



# AASB Standard Setting Work Program

## as at 7 September 2016

Domestic not-for-profit sector projects	IPSASB convergence projects	Other domestic projects	Major IFRS projects	Other IASB projects
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To access project pages (where available) click on the project name in the table.

Next major project milestone	Q3 2016	Q4 2016	Q1 2017	Q2 2017	Notes
<b>Domestic not-for-profit (NFP) sector projects</b>					
<a href="#">Income of Not-for-Profit Entities</a>		<b>Standard</b>			ED 260 closed Standard targeted H2 2016
<b>IPSASB convergence project</b>					
<a href="#">Service Concession Arrangements: Grantor</a>		<b>Redeliberations</b>	<b>Standard</b>		ED 261 closed Standard targeted H1 2017
<b>Other domestic projects</b>					
<a href="#">AASB 2015 Agenda Consultation</a>			<b>Feedback Statement</b>		ITC 34 closed
<a href="#">Reporting Service Performance Information</a>		<b>Redeliberations</b>			ED 270 closed
<a href="#">Revision of Reduced Disclosure Requirements</a>		<b>ED</b>			
<b>Major IFRS projects</b>					
<a href="#">Insurance Contracts</a>			<b>Standard</b>		ED 244 closed
<a href="#">Conceptual Framework</a>				<b>Standard</b>	ED 264 and ED 265 closed
<a href="#">Disclosure Initiative: Materiality Practice Statement</a>					ED 271 closed
<a href="#">Dynamic Risk Management: A Portfolio Revaluation Approach to Macro Hedging</a>				<b>DP</b>	ITC 31 closed
<a href="#">Rate-Regulated Activities</a>				<b>DP</b>	ITC 32 closed
<a href="#">Disclosure Initiative: Principles of Disclosure</a>		<b>DP</b>			

Next major project milestone	Q3 2016	Q4 2016	Q1 2017	Q2 2017	Notes
<b>IASB other projects</b>					
Annual Improvements 2014-2016		<b>Standard</b>			ED 273 closed
Annual Improvements 2015-2017			<b>ED</b>		
Amendments to IFRS 4: Applying IFRS 9 <i>Financial Instruments</i> with IFRS 4 <i>Insurance Contracts</i>	<b>Standard</b>				ED 274 closed
Clarifications arising from the Post-implementation Review (Proposed Amendments to IFRS 8)		<b>ED</b>			
Classification of Liabilities (Proposed Amendment to IAS 1)			<b>Standard</b>		ED 259 closed
Definition of a Business and Accounting for Previously Held Interests (Proposed amendments to IFRS 3 and IFRS 11)					ED 275 open for comment until 31 October 2016
Disclosure Initiative – Changes in Accounting Policies and Estimates		<b>ED</b>			
Remeasurement at a Plan Amendment, Curtailment or Settlement / Availability of a Refund or Surplus from a Defined Benefit Plan (Proposed Amendments to IAS 19 and IFRIC 14)					ED 266 closed
Transfers of Investment Property (Proposed Amendments to IAS 40)		<b>Standard</b>			ED 272 closed
Draft IFRIC Interpretation – Uncertainties in Income Taxes					Draft Interpretation closed
Draft IFRIC Interpretation – Foreign Currency Transactions and Advance Consideration		<b>INT</b>			Draft Interpretation closed

<b>Abbreviations</b>	
CP	Consultation Paper
DP	Discussion Paper
ED	Exposure Draft
ED(r)	Revised Exposure Draft
IASB	International Accounting Standards Board
IPSASB	International Public Sector Accounting Standards Board
IFRS	International Financial Reporting Standard
INT	Interpretation

<b>Abbreviations</b>	
ITC	Invitation to Comment
NFP	Not for profit
PIR	Post-implementation Review
RT	Roundtable
RV	Request for Views
TBD	To be determined