

Conceptual Framework Exposure Draft 3

November 2012

Comments are requested by April 30, 2013

International Public Sector Accounting Standards Board

Conceptual Framework for General Purpose Financial Reporting by Public Sector Entities:

Measurement of Assets and Liabilities in Financial Statements

This IPSASB Exposure Draft can be accessed on the website of the International Federation of Accountants (IFAC) using the following link:

http://www.ifac.org/sites/default/files/publications/files/Conceptual%20Framework%20Exposure%20Draft%203%20FINAL%20November%208,%202012_0.pdf

534K