

Conceptual Framework Exposure Draft 1

December 2010

Comments are requested by June 15, 2011

International Public Sector Accounting Standards Board

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

- Role, Authority and Scope;
- Objectives and Users;
- Qualitative Characteristics; and
- Reporting Entity

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/exposure-drafts/IPSASB-ED_Conceptual_Framework_Phase_1.pdf

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