

Exposure Draft 81

February 2022

Comments requested by May 31, 2022

International Public Sector Accounting Standards Board

Conceptual Framework Update: Chapter 3, *Qualitative Characteristics* and Chapter 5, *Elements in Financial Statements*

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

<https://www.ipsasb.org/publications/exposure-draft-ed-81-proposed-update-conceptual-framework>

578K

The AASB requests that if Australian stakeholders respond to the IPSASB's Exposure Draft, they also send the AASB a copy of their comments.