

Current and Expected Shortly IASB/IPSASB/NSS/IASCF Documents Open for Comment, as at 15 January 2010

	Comments due-by date, or expected issue date¹	AASB meeting 3-4 February 2010, planned actions	AASB meeting 17-18 March 2010, planned actions	AASB meeting 28-29 April 2010, planned actions	AASB meeting 9-10 June 2010, planned actions	AASB meeting 28-29 July 2010, planned actions
1. IASB ED: Management commentary	1 March 2010	Form views on key issues	Finalise AASB submission out of session			
2. IASB ED: Measurement of liabilities in IAS 37	12 April 2010		Form views on key issues and finalise AASB submission out-of-session			
3. IPSASB CP: Reporting on the long-term sustainability of public finances	30 April 2010		Form views on key issues	Finalise AASB submission		
4. IASB ED: Financial instruments: amortised cost and impairment	30 June 2010	Consult with constituents		Form views on key issues	Finalise AASB submission out of session	
5. IASB ED: Conceptual framework Phase D: Reporting Entity	Q4 2009		Form views on key issues	Finalise AASB submission		
6. IASB ED: Hedging	Q1 2010		Form views on key issues	Finalise AASB submission		
7. IASB Request for Views: Extractive activities	Q1 2010				Form views on key issues	Finalise AASB submission
8. IPSASB ED: Service concession arrangements	Q1 2010				Form views on key issues	Finalise AASB submission

¹ Due-by dates are provided for items 1-4. All subsequent items show expected issue dates. These timings are based on the work programs published on the Boards' websites, modified to reflect more recent information where known.

AASB 3-4 February 2010
Agenda paper 5.1

	Comments due-by date, or expected issue date¹	AASB meeting 3-4 February 2010, planned actions	AASB meeting 17-18 March 2010, planned actions	AASB meeting 28-29 April 2010, planned actions	AASB meeting 9-10 June 2010, planned actions	AASB meeting 28-29 July 2010, planned actions
9. IASB ED: Financial statement presentation – statement of comprehensive income	Q1 2010		Form views on key issues		Finalise AASB submission	
10. IASB DP: Conceptual framework Phase C: Measurement	Q1 2010				Form views on key issues	Finalise AASB submission
11. IASB ED: Post-employment benefits (incl pensions)	Q1 2010		Form views on key issues	Finalise AASB submission		
12. IASB ED: Insurance contracts	Q2 2010				Form views on key issues	
13. IASB ED: FI with characteristics of equity	Q2 2010				Form views on key issues	
14. IASB ED: Replacement of IAS 1 and IAS 7	Q2 2010				Form views on key issues	
15. IASB ED: Emissions trading schemes	Q2 2010					Form views on key issues
16. IASB ED: Revenue recognition	Q2 2010					Form views on key issues
17. IASB ED: Leases	Q2 2010					Form views on key issues
18. IASB ED: Annual improvements 2009-2011	Q3 2010					
19. IASB DP: Conceptual framework Phase B: Elements and recognition	Q4 2010					