

AUSTRALIAN ACCOUNTING STANDARDS BOARD (AASB)

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"C" – CORRESPONDENCE

BOARDS/COMMITTEE

CODE

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P88	Trade Practices Commission
P84	Use of Discounting in Financial Reporting

"PAH" - AD HOC ACCOUNTING PROJECTS

CODE

PAH.12	AASB 1025 – Miscellaneous Amendments (Omnibus)
PAH.33	Preliminary and Other Share and Debt Issue Costs
PAH.10	Romalpa Clause
PAH.18	Share Premiums
PAH.20	Shares Issued Under a Dividend Reinvestment Plan
PAH.6	Technical Projects Schedule 7 – Review III
PAH.22	Valuation of Fixed Assets
PAH.23	Valuation of Fixed Assets – Institute of Valuers

"PGR" – ACCOUNTING GUIDANCE RELEASES & ACCOUNTING INTERPRETATIONS

CODE

PGR.1	AAG 1 – Purpose and Scope
PGR.2	AAG 2 – Change in Rate of Company Income Tax
PGR.3	AAG 3 – Classification of Leases
PGR.4	AAG 4 – Intra-group Transfer of Tax Losses
PGR.5	AAG 5 – Intangible Assets Recogn. in Accordance with AAS 18
PGR.7	AAG 6 – Fringe Benefits Tax
PGR.9	AAG 7 – Dividend Imputation
PGR.8	AAG 8 – Capital Gains Tax
PGR.10	AAG 9 – Accounting for Marketable Securities in the Context of AAS 2 and AAS 10
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PGR.12	AAG 11 – Debt Restructuring
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PGR.15	AAG 13 – Determination of Discount Rates for Measuring Liabilities at Present Value
PGR.16	AAG 14 – Recognition of Contributions to Local Governments
PGR.14	Gold Tax
PGR.6	Reciprocal Shareholdings
PGR.17	Status of Accounting Guidance Releases

AUSTRALIAN ACCOUNTING STANDARDS BOARD

New Files (1/7/99 – 31/12/99)

- P/UIG 41(a) - Application of SICs, SIC-12 - 99/4
- P/UIG 50 - Designation of Hedges - Rollovers & Forecasted Transactions (2/7/99)
- P/UIG 52 - Condition-Based Depreciation
- P/UIG 53 - Interest Rate Swaps
- SIC/11 - Deferred Taxes - Recognition of Equity
- SIC/23 - Income Taxes
- SIC/24 - Major Inspection or Overhaul Costs - Fixed Assets
- SIC/25 - Equity Accounting Method - Recognition of Losses
- SIC/26 - Hyperinflationary Economies
- SIC/27 - Lease - Leaseback Transactions
- SIC/28 - Business Combinations - Adjustment of Initial Fair Values and Goodwill
- SIC/29 - Earnings Per Share - Settlement at Issuer's Option
- SIC/30 - Share Capital - Transaction Costs
- SIC/31 - Consistency - Alternative Methods
- SIC/32 - Deferred Taxes - Recovery of Assets
- SIC/33 - Concession of Public Services
- P/G4 14 - New Basis Measurement
- P/G4 15 - Employee Share Options
- P 118 "Omnibus re Interim Reporting"

NEW FILES CREATED BETWEEN 1 JANUARY 2000 – 30 JUNE 2000

New Files

P 119	Valuation of Liabilities – Lonergan Paper
P 120	Equity-based Compensation
P 121	Fair Value and Deprival Value
P/SIC 34	Website Costs
P/UIG 54	AASB 1015 – Disallowance 2000
P/UIG 55	Website
P/UIG 56	Transfers of Assets and Liabilities To/From Government Authorities
P/G4 16	Ad Hoc Projects
P/G4 17	Deprival Value
P/PSC 31	Impairment
P/PSC 32	Provisions
C1.1	FBM/FRC (formerly C1 FBM)
P/IASC 76	Internet Reporting – XBRL
P 3145	Corporations Law – Constitutional Issues

The following file names were changed:

P2	Retirement Benefits (FILE IS CLOSED)
P112 is now P114	Employers Accounting for Superannuation & Post Employment Medical Benefits
P114	Superannuation & Post Employment Medical Benefits (FILE IS CLOSED)
UIG 2	Excess Leased Accommodation now called Surplus Leased Space
UIG 5	Provisioning on Acquisition now called Restructuring Costs on Acquisition
UIG 10	Acquisition Accounting – Recoupment of Tax Losses now called Acquisition Accounting – Recognition of Tax Losses
UIG 17	Acquisition of Capital Assets now called Contributions of Non-Current Assets
UIG 20	Mining Companies – Goodwill, mining rights, purchase consideration now called Gold Mining Companies – Goodwill, Mining Rights
UIG 30	Hedging Transactions – Early Termination now called Hedging Transactions - Early Termination of FC Hedges
UIG 39	Accounting for Associates – Transactions – 98-4 now called Equity Accounting – Transactions
UIG 40	Accounting for Associates – Investments – 98-5 now called Equity Accounting – Investments
UIG 41	Application of SICs – SIC 1 – 98-6 now called Application of SICs – SIC 1 – Inventories
UIG 41(a)	Application of SICs – SIC 12 – 99-4 now called Application of SICs – SIC 12 – Consolidation of SPEs
UIG 46	Accounting for Bonus Shares now called Bonus Shares
UIG 53	Interest Rate Swaps now called Interest Rate Swaps – Early Termination

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW FILES CREATED BETWEEN 1 JULY 2000 – 31 DECEMBER 2000

New Files

A14.1A	Accounting Bodies
P/SIC 23	PPE – Incidental Operations
P/SIC 26	Business Combinations – Common Control Exclusion
P/SIC 32	Business Combinations – Measurement of Shares Issued
P/G4 18	Revenue
P/G4 19	Intangible Assets
P/G4 21	Technical Inquiries
P/G4 22	International Convergence
P/G4 23	Conceptual Frameworks
P/UIG 57	Contingent Liabilities
P/UIG 58	Contributions to Joint Venture Entities
P/UIG 59	Property Development Sales
P/UIG 60	Infrastructure Access
P/UIG 61	Customer Acquisition Costs
P/UIG 62	Non-reciprocal Transfers
P/PSC 33	Cash Basis Accounting
P/PSC 34	Inventories
P/PSC 35	Construction Contracts
P/PSC 36	Hyperinflation
P/PSC 37	Property, Plant and Equipment
P/PSC 38	Leases
P/PSC 39	Investment Properties (ED)

The following file names/numbers were changed:

P/SIC 1A	Minutes/Agenda/Report NOW CALLED Minutes/Agenda/Report/SIC Letters
P/SIC 7	Intercompany Gains and Losses NOW CALLED Equity Accounting Method – Unrealised Profits/Losses
P/SIC 11	Deferred Taxes – Recognition of Equity NOW CALLED Income Taxes – Revalued Assets & Changes in Tax Status
P/SIC 13 is now P/SIC 3	P/SIC 13 Comments – Exposure Drafts and Issue Proposals IS NOW P/SIC 3 Comment Letters - Exposure Drafts and Issue Proposals
P/SIC 13	Year 2000 NOW CALLED Software Modification Costs (Year 2000)
P/SIC 14	Foreign Currency – Hyperinflationary Economy NOW CALLED Foreign Currency – Hyperinflationary Economy/Measurement
P/SIC 15	Changes in Foreign Exchange Rates NOW CALLED Foreign Currency – Losses re Severe Devaluations
P/SIC 18	Uniting of Interests NOW CALLED Business Combinations – Uniting of Interests
P/SIC 20	Long Term Government Assistance NOW CALLED Government

	Assistance – Long Term
P/SIC 21	Compensation Funds for Loss of PPE Items NOW CALLED PPE -Compensation for Impairment or Loss
P/SIC 23	Income Taxes – DELETED
P/SIC 24	Major Inspection or Overhaul Costs NOW CALLED PPE – Major Inspection or Overhaul Costs
P/SIC 26	Hyperinflationary Economies – DELETED
P/SIC 28	Business Combinations – Adjustments of Initial Fair Values and Goodwill NOW CALLED Business Combinations – Adjust Initial Fair Values & Goodwill
P/SIC 32	Deferred Taxes – Recovery of Assets - DELETED
P/UIG 30	Hedging Transactions – Early Termination of FC Hedges NOW CALLED Hedges – Early Termination of FC Hedges
P/UIG 30(b)	Hedging Transactions – Early Termination of Gold Hedges NOW CALLED Hedges – Early Termination of Gold Hedges
P/UIG 41	Application of SICs – SIC 1 – Inventories NOW CALLED Inventories – Consistency of Formulas
P/UIG 41(a) is now P/UIG 51	Application of SICs – SIC 12 – Consolidation of SPEs
P/UIG 48	First Time Adoption of AASBs NOW CALLED First Time Adoption of Standards
P/UIG 50	Designation as Hedges – Rollovers & Forecasted Transactions NOW CALLED Hedges – Rollover & Anticipated Transactions
P/UIG 53	Interest Rate Swaps – Early Termination NOW CALLED Hedges – Interest Rate Swaps – Early Termination
P/UIG 55	Website NOW CALLED Website Costs
P110	Discontinuing Operations NOW CALLED AASB 1042 Discontinuing Operations
C8.1	NCSC/ISC/ASX/Other NOW CALLED RBA/ASX/Other
C10.1	Business Groups (G100/FEI/Inst. Directors/Other) NOW CALLED Business Groups (G100/FEI/Inst. Directors/ABA/Other)
C32.1	Companies and Securities Advisory Committee NOW CALLED Business Regulation Advisory Group
C42.1	Australian Financial Institutions Commission (AFIC) NOW CALLED Australian Prudential Regulation Authority (APRA)
C43.1	STLC NOW CALLED HOTARAC & HOTS

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW FILES CREATED BETWEEN 1 JANUARY 2001 – 30 JUNE 2001

New Files

A31	Insurance
P/PSC 40	Related Parties
P/PSC 41	Events After Reporting Date
P/PSC 42	Segments
P/PSC 43	Financial Instruments
P/PSC 44	Business Combinations
P/PSC 45	Transitional Guidance
P/PSC 46	Conceptual Framework
P/PSC 47	BOO and BOOTS
P/PSC 48	IMF Comments
P/PSC 49	Miscellaneous
P/PSC 50	Country Reports
P/PSC 51	Corporate Governance
P/PSC 52	Exchange/Non-Exchange Transactions
P/PSC 53	Revenue from Exchange Transactions
P/SIC 35	Leases - Indefeasible Rights of Use
P/SIC 36	Consolidation - Potential Voting Rights
P/SIC 37	Financial Instruments - Put Option at Fair Value
P/SIC 38	Earnings Per Share - Preference Dividends
P/SIC 39	Revenue - Advertising Barter Transactions
P/UIG 63	Acquisitions - Fair Value of Purchase Consideration
P/UIG 64	Acquisitions - Transfers for Cash Consideration
P/UIG 65	Taxes – New Consolidation System
P/UIG 66	Financial Instruments – Resetting Preference Shares
P122	AASB Policy Statements
P123	AASB/AAS Consolidation
P124	Dual Listed Entities
P125	Liabilities Versus Equity

The following file names/numbers were changed:

P/PSC 28	PSC-EDs 1-5 - DISCONTINUED
P/PSC 29	PSC-EDs 6-8 - DISCONTINUED
P/PSC 30	PSC EDs 9-12 - DISCONTINUED
AA 39	Reopened as AA39.1
PAH 13	Reopened
P/UIG 62	Non-Reciprocal Transfers NOW CALLED Non-Reciprocal Transfers (Grants)
P/UIG 56	Transfers of Assets and Liabilities To/From Government Authorities NOW CALLED Contributions by Owners-Public Sector Entities [Abstract 38]

NEW FILES CREATED BETWEEN 1 JULY 2001 – 31 DECEMBER 2001

New Files

P/UIG 67	Loss of Control
P/UIG 68	Acquisitions – Research and Development
P126	Summary of Responses to the AASB Survey - Projects and Priorities of the Australian Accounting Standards Board 2001 - 2002
P127	Convergence Handbook
P/PSC 55	Consultative Group
AA55	Review of UIG

The following file names/numbers were changed:

P25	Accounting for Employee Entitlements NOW CALLED Accounting for Employee Benefits
P40	Compliance with Accounting Standards - REOPENED FILE
P55	Definition and Scope of Financial Reporting NOW CALLED Scope of Financial Reporting
P57	Departments NOW CALLED Government Departments
P63	Self-Generating Assets NOW CALLED Self-Generating and Regenerating Assets
P64	Compliance with IASs - REOPENED FILE
P65	Intangibles (TV Licence Article) NOW CALLED Intangible Assets
P70	Financial Reporting by Governments - DELETED
P84	Use of Discounting in Financial Reporting - DELETED
P85	Government Trading Enterprises NOW CALLED Government Business Enterprises
P95	Collective Investment Schemes NOW CALLED Managed Investment Schemes
P97	Half Year Accounts and Consolidated Accounts NOW CALLED Interim Financial Reporting
P99	Deprival Value Review of AAS 4 and AAS 10 NOW CALLED Deprival Value
P106	Revenues NOW CALLED P35 Revenue Definition and Recognition
P113	GPFR/GFS Harmonisation NOW CALLED GPFR/GFS Harmonisation/Reconciliation
P114	Employer's Accounting for Superannuation and Post-Employment Medical Benefits NOW CALLED Post-Employment Benefits
P119	Valuation of Liabilities - Lonergan Paper - DELETED

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW FILES CREATED BETWEEN 1 JANUARY 2002 - 30 JUNE 2002

New Files

P/PSC 56	Currency on Issue
P128	Business Combinations (Phase I)
P129	Business Combinations (Phase II)
P/UIG 69	Barter Transactions involving Adversting
P/UIG 70	Leases - Substance of Transactions
P/UIG 71	Potential Voting Rights

NEW/AMENDED FILES CREATED BETWEEN
1 JULY 2003 – 31 DECEMBER 2003

New Files

P/UIG 80	Minimum Superannuation Return Guarantee
P/UIG 81	Decommissioning Liability Changes
P/UIG 82	Construction Contracts - Combining and Segmenting
P/UIG 83	Decommissioning and Environmental Rehabilitation Funds
P/UIG 84	Commodity Pool Arrangements
P/UIG 85	Earthworks
P/UIG 86	Employee Benefits - Multi-Employer Schemes
P/UIG 87	Onerous Contracts: Leases and Other Executory Contracts
P/PSC 63	IPSAS Improvements
P/PSC 64	Ethics
P/PSC 65	External Review
P135	Parent Entity Reporting
P136	Public Sector Accounting Standards Group within CPA Australia
P137	Director and Executive Disclosures
P138	Year 2005 Disclosures
P139	Joint Ventures - IASB
P/IASC 78	IASB Work Program
P/IFRIC 52	Hyperinflation - First-time Application
P/IFRIC 53	Construction Contracts – Combining and Segmenting
P/IFRIC 54	Agriculture – Recognition and Measurement
P/IFRIC 55	Onerous Contracts

Amended Files

The following file names were changed:

P/UIG 80	Minimum Superannuation Return Guarantee NOW CALLED Superannuation - Employer's Minimum Return Guarantee

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 JANUARY 2004 – 30 JUNE 2004

New Files

P140	Property, Plant and Equipment
P141	IASCF Constitution Review
P142	Interpretation & Application of Standards
P143	Consolidations
P/IFRIC 56	Co-operative Entities - Shares
P/IFRIC 57	Control - Agents and Delegates
P/IFRIC 58	Employee Share Ownership Plans
P/PSC 66	Statement of Membership Obligations

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 July 2004 – 31 December 2004

(Website: [www.aasb.com.au/about the aasb/structure/aasb/aasb file list.pdf](http://www.aasb.com.au/about%20the%20aasb/structure/aasb/aasb%20file%20list.pdf))

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 JULY 2004 – 31 DECEMBER 2004

New Files

P144	First-time Adoption of AIFRPs [without IG]
P145	Share-based Payment
P146	Insurance Contracts
P147	Non-current Assets Held for Sale and Discontinued Operations
P148	Presentation of Financial Statements
P149	Accounting Policies, Changes in Accounting Estimates & Errors
P150	Events after the Balance Sheet Date
P151	Segment Reporting
P152	Employee Benefits
P153	Accounting for Government Grants and Disclosure of Government Assistance
P154	The Effects of Changes in Foreign Exchange Rates
P155	Investments in Associates
P156	Financial Reporting in Hyperinflationary Economies
P157	Disclosures in the Financial Statements of Banks and Similar Financial Institutions
P158	Interests in Joint Ventures
P159	Financial Instruments: Disclosure and Presentation
P160	Financial Instruments: Recognition and Measurement
P161	Agriculture
P162	AASB Subcommittee on Public Sector Issues

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 January 2005 – 30 June 2005

(Website: [www.aasb.com.au/about the aasb/structure/aasb/aasb file list.pdf](http://www.aasb.com.au/about%20the%20aasb/structure/aasb/aasb%20file%20list.pdf))

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 JANUARY 2005 – 30 JUNE 2005

New Files

P163 Federal Register of Legislative Instruments
P164 AASB Strategy Meeting

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 July 2005 – 31 December 2005

(Website: [www.aasb.com.au/about the aasb/structure/aasb/aasb file list.pdf](http://www.aasb.com.au/about%20the%20aasb/structure/aasb/aasb%20file%20list.pdf))

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN 1 JANUARY 2005 – 30 JUNE 2005

New Files

P/PSC 66	Statement of Membership Obligation
P/PSC 67	Sector Neutrality
P/PSC 68	Task Force on Harmonisation Accounting (TFHPSA)
P/PSC 69	Heritage Assets
P/UIG 96	Electricity Industry
P/IFRIC 62	Financial Instruments – Rejected Issues
P/165	Strategy for the Public Sector Standards
P/UIG 97	Share-based Payment - Scope
P/UIG 98	Share-based Payment - Group & Treasury Transactions
P/166	Technical Corrections
P/167	Asia-Pacific National Standard-Setters
P/UIG 99	Hyperinflation
P/IFRIC 63	Interim Reporting

Reopen Archived File

PAH 7

OECD

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 January 2006 – 30 June 2006

(Website: [www.aasb.com.au/about the aasb/structure/aasb/aasb file list.pdf](http://www.aasb.com.au/about%20the%20aasb/structure/aasb/aasb%20file%20list.pdf))

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 JANUARY 2006 – 30 JUNE 2006

New Files

P/IFRIC 64	Gold Hedging & Electricity
P/PSC 70	Responses to EDs 25-28
P/PSC 71	Convergence with IASB Standards
P/168	User Focus Group
A33.1	Interpretations - Panels

Renamed Files

AA 55	Formerly: UIG Review Renamed: New Interpretations Model including UIG Review
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SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 July 2006 – 31 December 2006

(Website: http://www.aasb.com.au/public_docs/AASB_list.pdf)

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 JULY 2006 – 31 DECEMBER 2006

New Files

P/IFRIC 65	Customer Loyalty Programmes
P/IFRIC 66	Real Estate Sales
P/IFRIC 67	Financial Instruments – Derecognition
P/IFRIC 68	Intangible Assets – Advertising and Promotion
P/INT 1	Interpretations Model
P/INT 2	Interpretations Agenda Committee
P/INT 3	Issue Proposals
P/INT 4	Employee Benefits – Asset Ceiling
P/INT 5	Customer Loyalty Programmes
AA58	User Focus Group
AA59	NFP (Private Sector) Focus Group

Renamed Files

P92	Boots Project Renamed: Service Concessions
P/IFRIC 64	Gold Hedging & Electricity Renamed: Gold Hedging

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 January 2007 – 30 June 2007

(Website: [www.aasb.com.au/about the aasb/structure/aasb/aasb file list.pdf](http://www.aasb.com.au/about%20the%20aasb/structure/aasb/aasb%20file%20list.pdf))

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 JANUARY 2007 – 30 JUNE 2007

New Files

P/IFRIC 69	Financial Instruments – Hedging
P/IFRIC 70	Employee Benefits – Rejected Issues
P/169	AASB Subcommittee on Public Sector Issues
P/INT 6	Petroleum Resource Rent Tax

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 July – 31 December 2007

(Website: www.aasb.com.au/public_docs/AASB_list.pdf)

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 July 2007 – 31 December 2007

New Files

No new files have been created between 1/7/07-31/12/07.

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 January – 30 June 2008

(Website: <http://www.aasb.gov.au/About-the-AASB/Operational-policies.aspx>)

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 January 2008 – 30 June 2008

New Files

P/170	IASB Annual Improvements
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SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 July – 31 December 2008

(Website: [www.aasb.com.au/about the aasb/structure/aasb/aasb file list.pdf](http://www.aasb.com.au/about%20the%20aasb/structure/aasb/aasb%20file%20list.pdf))

Contact:

Geoff Harris
Ph: (03) 9617 7617

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 July 2008 – 31 December 2008

New Files

No new files have been created between 1/7/08-31/12/08.

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 January – 30 June 2009

(Website: <http://www.aasb.gov.au/About-the-AASB/Corporate-Governance.aspx>)

Contact:

Joanna Spencer
Ph: (03) 9617 7645

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 January 2009 – 30 June 2009

New Files

No new files have been created between 1/1/09-30/6/09.

SENATE CONTINUING ORDER NO. 6

AUSTRALIAN ACCOUNTING STANDARDS BOARD

1 July – 31 December 2009

(Website: <http://www.aasb.gov.au/About-the-AASB/Corporate-Governance.aspx>)

Contact:

Joanna Spencer
Ph: (03) 9617 7645

AUSTRALIAN ACCOUNTING STANDARDS BOARD

NEW/AMENDED FILES CREATED BETWEEN
1 July 2009 – 31 December 2009

New Files

No new files have been created between 1/07/09-31/12/09.