

STAFF PAPER

18 February – 22 February 2012

REG IASB Meeting

Project	Conceptual Framework		
Paper topic	Table of contents		
CONTACT(S)	Rachel Knubley	rknubley@ifrs.org	0207 246 6904
	Peter Clark	pclark@ifrs.org	0207 246 6451

This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

Table of contents

1. Some IASB members have requested that we provide you with a table of contents for the proposed Conceptual Framework discussion paper (DP) that provides a summary of the papers that have been provided and what is still outstanding. The following table responds to that request
2. The table is only a draft and will be subject to change.

Section	Papers presented at February meeting	Issues to be discussed at March¹ meeting	Comments
Introduction and invitation to comment	N/A	N/A	You will have the opportunity to comment on this during the balloting process
Purpose and status of the Conceptual Framework	<ul style="list-style-type: none"> • AP 3A - Draft discussion paper: Purpose and status of the Conceptual Framework 	N/A	
Elements of financial statements	<ul style="list-style-type: none"> • AP 3B - Draft discussion paper: Elements: Definition of elements • AP 3C - Draft discussion paper: Elements - Guidance to support the definition of a liability • AP 3D - Draft discussion paper: Elements – Equity liability boundary 	<ul style="list-style-type: none"> • Liability definition – additional guidance on constructive obligations and obligations to stand aside • Equity liability boundary – additional examples of the proposed approach 	The detailed numerical examples of the proposed approach to equity-liability may be moved to an appendix in the final document.
Recognition and derecognition	<ul style="list-style-type: none"> • AP 3E - Draft discussion paper: Recognition and derecognition 	N/A	

¹ Major issues raised at the February Board meeting will also be discussed at the March meeting.

Section	Papers presented at February meeting	Issues to be discussed at March ¹ meeting	Comments
Measurement	<ul style="list-style-type: none"> • AP 3F – Draft discussion paper: Measurement principles • AP 3G - Draft discussion paper: Initial and subsequent measurement 	<ul style="list-style-type: none"> • Discussion of alternative measurement approaches and an appendix summarising existing measurements 	
Presentation and disclosure	N/A	Papers will be presented on: <ul style="list-style-type: none"> • Presentation • OCI • Disclosure 	
Appendix – Reporting entity	<ul style="list-style-type: none"> • AP 3H – Reporting Entity 	N/A	AP 3H sets out our proposed approach to the Reporting Entity section and includes a draft of the appendix.
Appendix – Chapter 1 and Chapter 3	N/A	N/A	The introduction to the DP will describe our approach to these chapters. This appendix will be a reprint of what is currently in these chapters.