



# AASB Agenda Consultation 2022–2026



# Overview

- AASB Agenda Consultation is undertaken every 5 years to gather views on the potential domestic technical and research projects:
  - public sector entities;
  - not-for-profit (NFP) entities;
  - Australian-specific issues relating to for-profit entities.
- The current Agenda Consultation is for the period 2022-2026

**October  
2021**  
  
ITC published

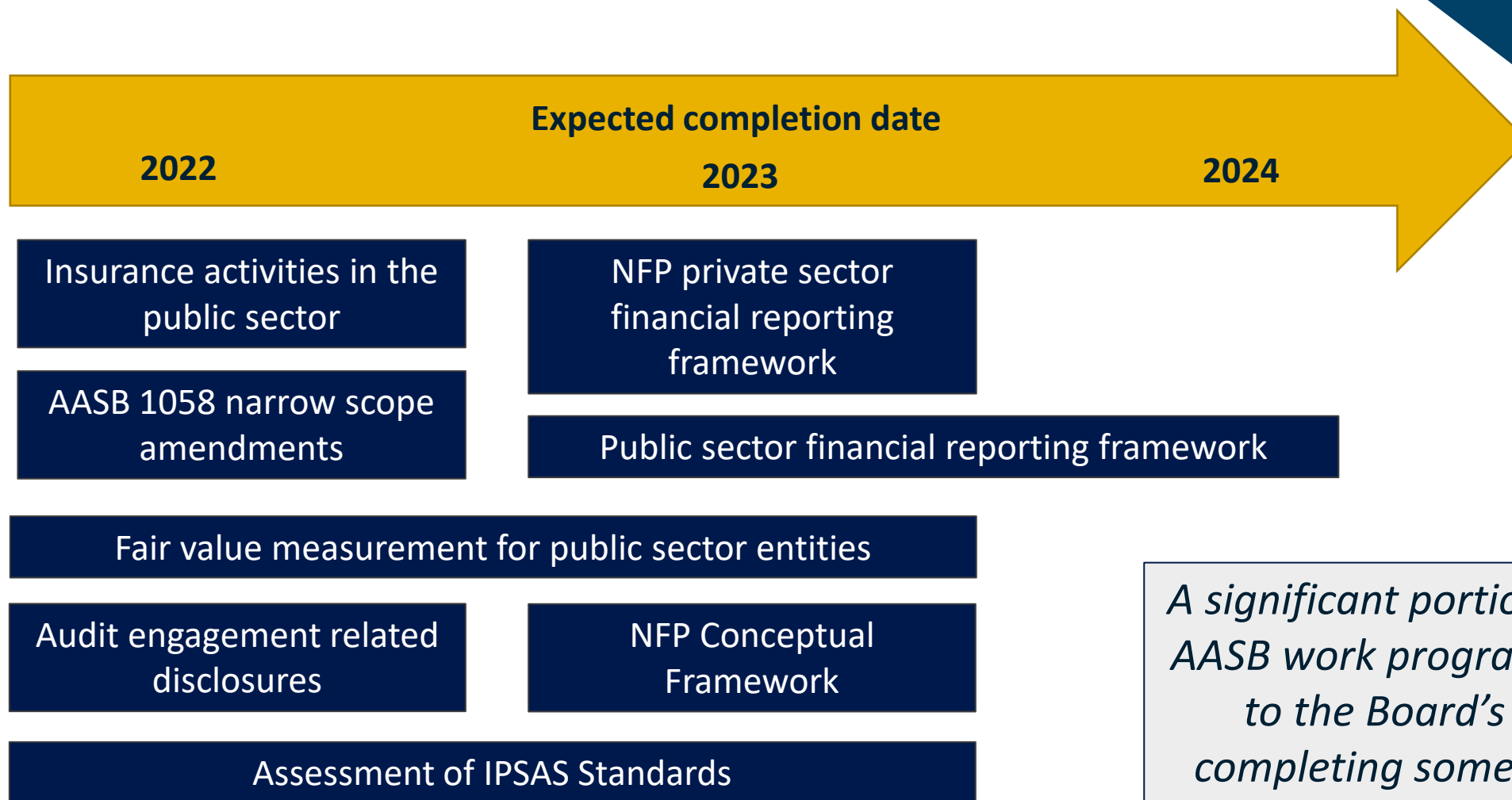
**Oct 2021-  
Feb 2022**  
  
Outreach events

**18 February  
2022**  
  
End of comment  
period

**H1 2022**  
  
Consider  
feedback

**H2 2022**  
  
Publish feedback  
statement

# Current domestic projects



*A significant portion of the 2022-2026 AASB work program will be dedicated to the Board's commitment of completing some current standard-setting projects and PIRs*

# Prioritising projects

In allocating resources the Board considers various cost and benefit indicators as well as factors including:

- the importance of the issue to those who use financial reports
- the urgency of addressing the issue
- interactions with other current or possible projects
- the complexity and breadth of the project to be resolved, and the feasibility of possible solutions being developed
- the capacity of stakeholders to respond to proposals
- the overall balance of the work plan
- the availability of sufficient staff resources



# Potential projects



Sustainability reporting  
*Demand for global harmonisation  
and better disclosure*



Service performance reporting  
*Provide guidance for NFP entities to  
prepare narrative reporting that  
meets user needs*



Digital financial reporting  
*Help facilitate the development of  
digital financial reporting practice  
in Australia*

*The list of potential topics is not  
intended to be exhaustive.  
Stakeholders have been invited to  
suggest other financial or external  
reporting topics for the Board to  
consider.*





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# ITC 46

## Thank You.



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