

# Standards digest

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## RECENTLY ISSUED PRONOUNCEMENTS

<b>CICA Handbook – Accounting</b>	<b>Date issued†</b>
2010 Edition of International Financial Reporting Standards (Part I)	June 2010
2010 Improvements to IFRSs	July 2010
Amendments to Section 4600, Pension Plans (Part IV)	August 2010
<b>CICA Handbook – Assurance</b>	
Reporting on Controls at a Service Organization, CSAE 3416	August 2010
Communications with Law Firms under New Accounting and Auditing Standards, AuG-46	August 2010
<b>CICA Public Sector Accounting Handbook</b>	
Amendments Resulting from the Adoption of IFRSs in Canada	June 2010
First-time Adoption by Government Organizations, Section PS 2125	August 2010
Liability for Contaminated Sites, Section PS 3260	June 2010

## RECENTLY ISSUED DOCUMENTS FOR COMMENT (to August 31, 2010)

<b>Accounting</b>	<b>Comment deadline</b>
ED Adoption of IFRSs by Investment Companies	August 23, 2010
ED Adoption of IFRSs by Entities with Rate-regulated Activities	August 31, 2010
EDI Defined Benefit Plans (Proposed amendments to IAS 19)	September 6, 2010
EDI Measurement Uncertainty Analysis Disclosure for Fair Value Measurements	September 7, 2010
EDI Presentation of Items of Other Comprehensive Income	September 30, 2010
EDI Revenue from Contracts with Customers	October 22, 2010
ITC Strategic Plan for 2011-2014	September 30, 2010
<b>Auditing</b>	
ITC Assurance Reports on the Process to Compile Pro Forma Financial Information Included in a Prospectus	August 20, 2010
EDI Using the Work of Internal Auditors	October 6, 2010
<b>Public Sector</b>	
rED Government Transfers	September 15, 2010

## WATCH FOR

### Documents for Comment

IASB proposals regarding Consolidation: Investment Company Exemption; Insurance Contracts; Financial Instruments — Hedge Accounting; Leases  
 PSAB re-exposure drafts regarding Financial Instruments and Foreign Currency Translation

### Legend

ED – Exposure Draft  
 DPI – Discussion Paper issued by the IASB  
 EDI – ED based on IFRS/ISA  
 ITC – Invitation to Comment  
 rED – Re-exposure Draft

† Refer to each Handbook pronouncement for the effective date and transitional provisions.  
*The information published above reflects best estimates at press time. Please visit our website for the most recent information.*