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RECENTLY ISSUED PRONOUNCEMENTS

CICA Handbook – Accounting	Date issued†
Part I	
IFRS 13, Fair Value Measurement	November 2011
IAS 19, Employee Benefits (revised)	November 2011
IFRIC 20, Stripping Costs in the Production Phase of a Surface Mine	December 2011
Parts II and III	
2011 Improvements to Part II	October 2011
Part IV	
Section 4600, Pension Plans (revised)	November 2011
CICA Handbook – Assurance	
Amendments to Sections 7110, 7115 and 7200 Regarding Securities Regulations	December 2011

RECENTLY ISSUED DOCUMENTS FOR COMMENT (to January 31, 2012)

Accounting	Comment deadline
ED Employee Future Benefits	May 25, 2012
EDI Government Loans (proposed amendments to IFRS 1)	January 5, 2012
EDI Investment Entities	January 5, 2012
EDI Revenue from Contracts with Customers	March 13, 2012
EDI Transition Guidance (proposed amendments to IFRS 10)	March 21, 2012
Auditing and Assurance	
ED Authority of Guidelines Issued by the AASB	April 15, 2012
ED Withdrawal of AuG-19, AuG-32 and AuG-39	April 15, 2012

WATCH FOR

CICA Handbook – Accounting	Amendments to IAS 32 and IFRS 7 Regarding Offsetting Financial Assets and Financial Liabilities Deferral of Mandatory Effective Date of IFRS 9 Improvements to IFRSs (2009-2011)
Documents for Comment	IASB Exposure Drafts Regarding Leases and Impairment of Financial Assets PSAB Statement of Principles Regarding Appropriations

Legend

CP – Task Force Consultation Paper ED – Exposure Draft IP – Issues Paper
DII – IASB Draft Interpretation EDI – ED based on IFRS/ISA ITC – Invitation to Comment

† 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.