



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

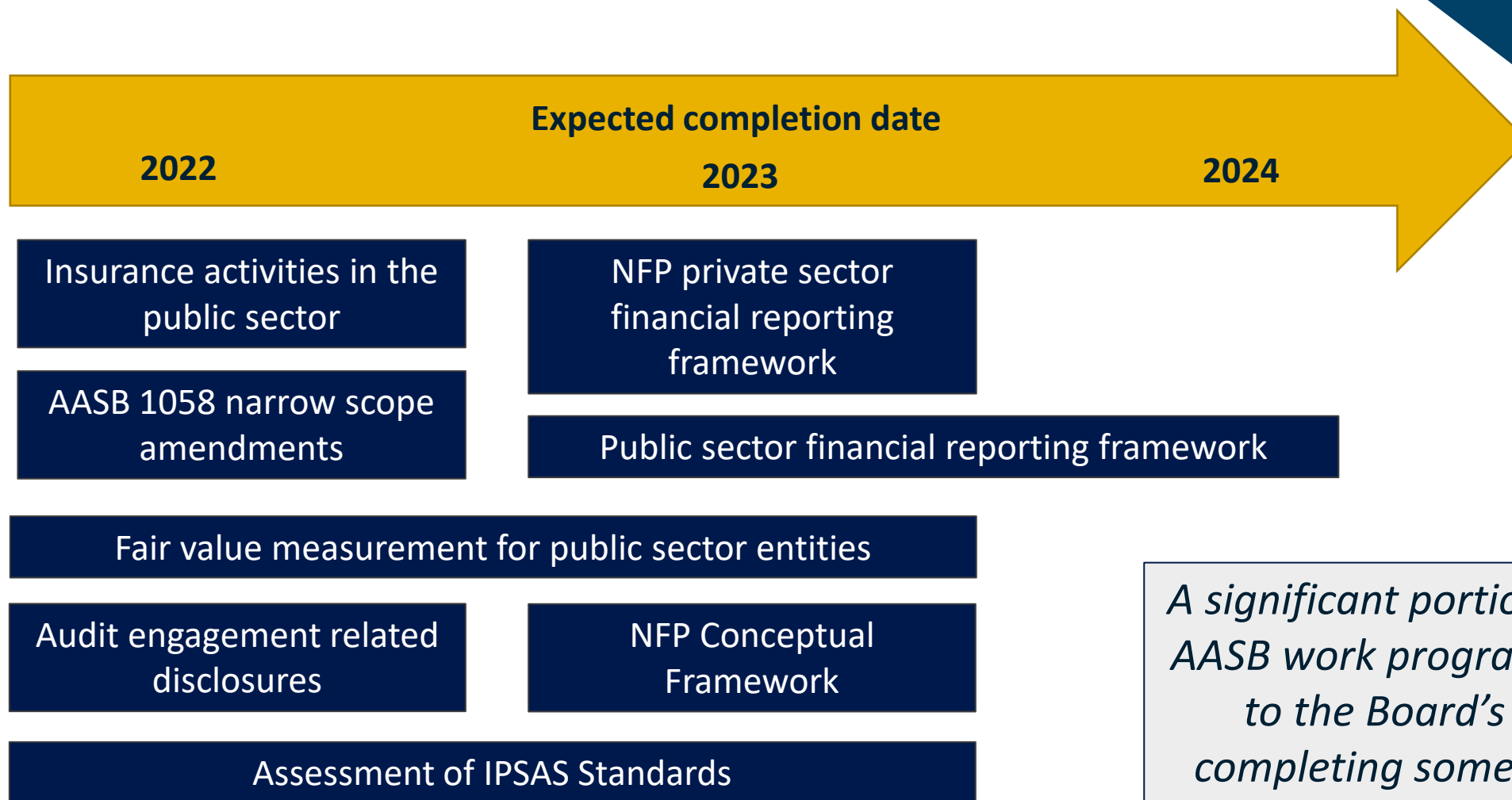
H1 2022

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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Thank You.



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