

IFAC

3.1. El IAASB lanza el Cuestionario online para informar del Desarrollo de su Estrategia futura

El International Auditing and Assurance Standards Board (IAASB) acaba de lanzar un *online questionnaire* para informar del desarrollo de su dirección estratégica y programa de trabajo relacionado entre 2012 y 2014. La iniciativa forma parte del mandato más amplio del IAASB de consultar con stakeholders claves para determinar qué asuntos deberían ser abordados por el Consejo.

http://web.ifac.org/download/IAASB_Strategy_and_Work_Program_2009-2011.pdf

3.2. Nueva Estrategia del Consejo de Normas de Educación (IAESB) del IFAC

El International Accounting Education Standards Board (IAESB) ha emitido su Estrategia y Plan de Trabajo para el periodo 2010-2012, el cuál se centra en reforzar las International Education Standards (IESs) y suministrar guías para la adopción de las IES. Este trabajo estará asistido por los organismos miembros del IFAC, reguladores, empleadores, académicos, y estudiantes al prescribir los principios para el aprendizaje y desarrollo de una auditor.

http://web.ifac.org/download/IAESB_2010-2012_Strategy_and_Work_Plan.pdf

3.3.- IPSASB Publishes Proposals for Amendments under Its Annual Improvements Project

The International Public Sector Accounting Standards Board (IPSASB) today released for comment exposure draft (ED) 44, [Improvements to International Public Sector Accounting Standards](#) (IPSASs).

The release continues the IPSASB's improvements project, an annual undertaking intended to enhance the usability of IPSASs and thus facilitate global convergence. The IPSASB uses the improvements project to make non-urgent but necessary amendments to IPSASs.

ED 44 includes proposed improvements to existing IPSASs to maintain alignment with International Financial Reporting Standards (IFRSs), as well as other general improvements. The proposed amendments are related primarily

to requirements for recognition, measurement, and disclosure and do not represent substantive revisions to the content of existing standards.

"Financial reporting in the public sector is dynamic," said Andreas Bergmann, IPSASB Chair. "The IPSASB must continually reassess the IPSASs to ensure that they are relevant and up to date and that they are easy to use by preparers of public sector financial statements."

<http://www.ifac.org/Guidance/EXD-Details.php?EDID=0138>