

EXPOSURE DRAFTS OUTSTANDING

(This list was compiled as of May 15, 2009. More current information may be available in *The CPA Letter* or at www.aicpa.org.
Note: The policy for updating the list of exposure drafts is that a document should remain on the list until a final document has been issued or the project has been dropped. However, no comments will be received after the comments deadline has expired.
 The list is not all-inclusive but is intended to present the exposure drafts of particular interest to professional accountants.)

Issue Date	Title or Description	Comment Deadline	Issue Date	Title or Description	Comment Deadline
FASB			1/28/09	Proposed Statement on Auditing Standards, Consideration of Fraud in a Financial Statement Audit (Redrafted)	5/29/09
3/27/09	The Hierarchy of Generally Accepted Accounting Principles (a replacement of FASB Statement No. 162)	5/8/09	1/21/09	Proposed Statements on Auditing Standards, Required Supplementary Information, Other Information in Documents Containing Audited Financial Statements and Other Information in Relation to the Financial Statements as a Whole	5/15/09
3/16/09	Rescission of FASB Technical Bulletin No. 01-1, Nullification of EITF Topics No. D-33 and No. D-67, Amendments, and Technical Corrections	5/15/09	12/24/08	Proposed Statement on Auditing Standards, Compliance Audits	4/30/09
10/9/08	Going Concern	12/8/08	11/17/08	Proposed Statement on Standards for Attestation Engagements, Reporting on Controls at a Service Organization	2/17/09
9/15/08	Accounting for Transfers of Financial Assets (an amendment of FASB Statement No. 140)	11/14/08	11/17/08	Proposed Statement on Auditing Standards, Audit Considerations Relating to an Entity Using a Service Organization (Redrafted)	2/17/09
9/15/08	Amendments to FASB Interpretation No. 46(R)	11/14/08	9/26/08	Proposed Preface to Codification of Statements on Auditing Standards, Principles Governing an Audit Conducted in Accordance With Generally Accepted Auditing Standards, and Proposed Statement on Auditing Standards, Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance With Generally Accepted Auditing Standards	12/30/08
8/7/08	Earnings per Share—an amendment of FASB Statement No. 128 (Revision of Exposure Draft Issued September 30, 2005)	12/5/08	5/9/05	Proposed Statement on Auditing Standards: Amendment to Statement on Auditing Standards No. 69, The Meaning of Present Fairly in Conformity with Generally Accepted Accounting Principles, for Nongovernmental Entities	6/27/05
6/6/08	Accounting for Hedging Activities (an amendment of FASB Statement No. 133)	8/15/08	OTHER (AICPA)		
6/5/08	Disclosure of Certain Loss Contingencies (an amendment of FASB Statements No. 5 and 141(R))	8/8/08	3/13/09	Generally Accepted Privacy Principles	4/15/09
5/29/08	Conceptual Framework for Financial Reporting: The Objective of Financial Reporting and Qualitative Characteristics and Constraints of Decision-Useful Financial Reporting Information	9/29/08	11/26/08	Proposed Statements on Standards for Tax Services	5/15/09
AcSEC (AICPA)			3/7/01	Statement on Standards for Continuing Professional Education Programs	8/1/01
9/10/08	Proposed Audit and Accounting Guide, Gaming	12/9/08	SEC		
ARSC (AICPA)			6/26/02	Framework for Enhancing the Quality of Financial Information Through Improvement of Oversight of the Auditing Process; Release Nos. 33-8109; 34-46120; 35-27543; IA-2039; IC-25624	9/3/02
4/28/09	Proposed Statements on Standards for Accounting and Review Services, Framework and Objectives for Performing and Reporting on Compilation and Review Engagements, Compilation of Financial Statements, and Review of Financial Statements	7/31/09	5/10/02	Disclosure in Management's Discussion and Analysis about the Application of Critical Accounting Policies (Release Nos. 33-8098; 34-45907)	7/19/02
ASB (AICPA)			4/12/02	Form 8-K Disclosure of Certain Management Transactions; Release No. 33-8090	6/24/02
4/10/09	Proposed Statement on Auditing Standards, Subsequent Events and Subsequently Discovered Facts	7/15/09			
2/23/09	Proposed Statement on Auditing Standards, Audit Sampling (Redrafted)	5/29/09			
2/9/09	Proposed Statement on Auditing Standards, Initial Audit Engagements, Including Reaudits—Opening Balances	5/29/09			
1/30/09	Proposed Statement on Auditing Standards, Consideration of Laws and Regulations in an Audit of Financial Statements	5/29/09			
1/30/09	Proposed Statement on Auditing Standards, Risk Assessment Standards (Redrafted)	4/30/09			

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Issue Date	Title or Description	Comment Deadline	Issue Date	Title or Description	Comment Deadline
4/12/02	Form 8-K Disclosure of Certain Management Transactions; Release No. 34-45742	6/24/02	11/17/08	Accounting for Social Insurance, Revised	2/9/09
2/18/00	SEC Concept Release: International Accounting Standards	5/23/00	11/14/08	Estimating the Historical Cost of General Property, Plant, and Equipment—Amending Statements of Federal Financial Accounting Standards 6 and 23	1/30/09
1/21/00	Supplementary Financial Information	4/17/00	9/2/08	Reporting Comprehensive Long-Term Fiscal Projections for the U.S. Government	1/5/09
GASB			5/21/07	Accounting for Federal Oil and Gas Resources	1/11/08
3/31/09	Pension Accounting and Financial Reporting (Invitation to Comment)	7/31/09	PCAOB		
7/31/08	Suggested Guidelines for Voluntary Reporting of SEA Performance Information	10/31/08	2/26/08	Proposed Auditing Standard—Engagement Quality Review and Conforming Amendment to the Board's Interim Quality Control Standards	5/12/08
IFAC			10/17/07	An Audit of Internal Control That Is Integrated With an Audit of Financial Statements: Guidance for Auditors of Smaller Public Companies	12/17/07
5/7/09	Proposed International Public Sector Accounting Standard, Intangible Assets	8/15/09	5/24/07	Amendments to Limit Board Rule 4003's Fixed Periodic Inspection Requirement to Firms That Regularly Issue Audit Reports	7/23/07
5/7/09	Proposed International Public Sector Accounting Standard, Entity Combinations from Exchange Transactions	8/15/09	4/3/07	Proposed Auditing Standard—Evaluating Consistency of Financial Statements and Proposed Amendments to Interim Auditing Standards	5/18/07
4/23/09	Proposed International Public Sector Accounting Standard, Financial Instruments: Disclosures	7/31/09	12/19/06	Amendments to Board Rules Relating to Inspections	2/16/07
4/23/09	Proposed International Public Sector Accounting Standard, Financial Instruments: Presentation	7/31/09	5/23/06	Proposed Rules on Succeeding to the Registration Status of a Predecessor Firm	7/24/06
4/23/09	Proposed International Public Sector Accounting Standard, Financial Instruments: Recognition and Measurement	7/31/09	5/23/06	Proposed Rules on Periodic Reporting by Registered Public Accounting Firms	7/24/06
3/31/09	Proposed International Public Sector Accounting Standard, Agriculture	6/30/09	10/26/04	Proposed Rule on Procedures Relating to Subpoena Requests in Disciplinary Proceedings	11/29/04
3/26/09	Explanatory Memorandum on IAESB Drafting Conventions	5/29/09	FASAB		
12/2/08	The Hierarchy of Generally Accepted Accounting Principles for Federal Entities, Including the Application of Standards Issued by the Financial Accounting Standards Board	2/2/09	12/2/08 The Hierarchy of Generally Accepted Accounting Principles for Federal Entities, Including the Application of Standards Issued by the Financial Accounting Standards Board		

INFORMATION

The initials stand for the following organizations. Exposure drafts are available online at the Web addresses below or copies may be obtained at the address in parentheses (unless otherwise indicated).

- FASB**— Financial Accounting Standards Board (Order Department, Financial Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116); www.fasb.org
- GASB**— Governmental Accounting Standards Board (Order Department, Governmental Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856-5116); www.gasb.org
- AICPA**— American Institute of CPAs (American Institute of Certified Public Accountants, 220 Leigh Farm Road, Durham, NC 27707-8110). AICPA publishes exposure drafts exclusively on the Web at www.aicpa.org. Print copies are not available.
- IASB**— International Accounting Standards Board (International Accounting Standards Board, 30 Cannon Street, London EC4M 6XH, United Kingdom); www.iasb.org
- IFAC**— International Federation of Accountants (International Federation of Accountants, 545 Fifth Avenue, 14th Floor, New York, NY 10017); www.ifac.org
- SEC**— Securities and Exchange Commission (Securities and Exchange Commission, 100 F Street, N.E., Washington, DC 20549); www.sec.gov
- FASAB**— Federal Accounting Standards Advisory Board (Federal Accounting Standards Advisory Board, 441 G Street, N.W., Suite 6814, Washington, DC 20548); www.fasab.gov
- PCAOB**— Public Company Accounting Oversight Board (Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington, DC 20006-2803); www.pcaobus.org

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