

- (iii) **Speech** on convergence by FASB chairman
- (iv) Illustrative financial statements and disclosure checklists:
 - **Illustrative financial statements** by Deloitte with no early application
 - **Illustrative financial statements** by Ernst & Young
 - **Illustrative financial statements** by PwC
 - **Presentation and Disclosure Checklist** by Deloitte
 - **International GAAP Disclosure Checklist** by Ernst & Young
- (v) **Update** on Overview of IFRSs by Ernst & Young
- (vi) **A Plus article**: Revised standard on assisting capital markets transactions
- (vii) G20 summit:
 - Paragraph 34 of **communiqué** by G20
 - **Response** by IASB
- (viii) **Press release** on China-Japan-Korea accounting standards setters' meeting by Accounting Standards Board of Japan
- (ix) IFAC **Guide to the audit of SMEs**
- (x) HK(IFRIC) – Int 20:
 - **Staff summary** by the Institute
 - **Update** by KPMG

Comment Due Dates

15 December 2011: IASB ED of *Investment Entities*

15 December 2011: IASB ED of *Government Loans (Proposed amendments to IFRS 1)*

19 December 2011: ED on Revised PN 830 *Reports By the Auditor Under the Banking Ordinance*

23 December 2011: IESBA ED of *Proposed Changes to the Code of Ethics for Professional Accountants Related to Provisions Addressing a Breach of a Requirement of the Code*

6 January 2012: SME Implementation Group Draft Question and Answers

16 January 2012: Consultation paper on eligibility for the use of Small- and Medium-Sized Entity Financial Reporting Framework and Financial Reporting Standard

20 February 2012: IASB ED of *Revenue from Contracts with Customers*