



International
Federation
of Accountants

International Public Sector Accounting Standards Board

Public Sector Combinations
Agenda Item 6

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March 2012

Objective of Public Sector Combinations Session

- Consider draft Consultation Paper and provide feedback
- Note new title suggested at December 2011 meeting:

“Public Sector Combinations”
(PSC)

Draft Consultation Paper

- Section 2: Scope and Definitions
- Section 3: Methods of Accounting for PSCs and Measurement Bases
- Section 4: Boundary between Acquisitions and Amalgamations
- Section 5: PSC **Not** Under Common Control (NUCC)—Acquisitions
- Section 6: PSC **Not** Under Common Control (NUCC)—Amalgamations
- Section 7: PSC Under Common Control (UCC)—Acquisitions and Amalgamations

Draft Flow Chart

- Consider draft Flow Chart and provide feedback