
Progressing our digital financial reporting strategy *A possible strategic framework*

October 2022

Developing a strategic framework



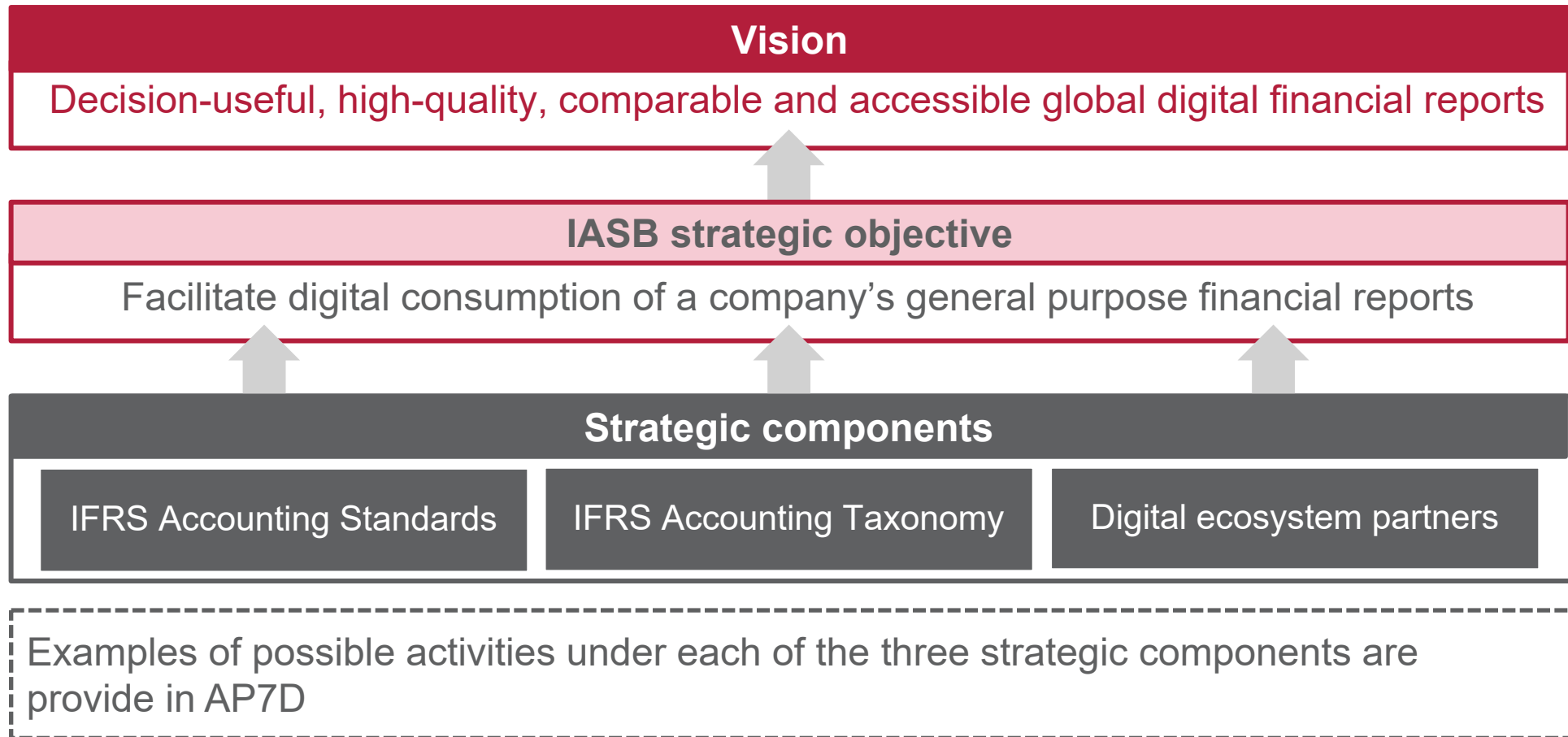
As part of its recent agenda consultation the IASB has agreed to **slightly increase** its focus on digital financial reporting with the aim of improving the usefulness, quality, accessibility and comparability of digital financial information

- To help guide the IASB's digital activities through to the next agenda consultation in 2026, staff have developed a possible high-level strategic framework – comprising a vision, strategic objective and strategic components
- Defining the vision, strategic objective and strategic components is also intended to ensure consistent wording/messaging is used in communicating the IASB's digital financial reporting strategy
- The possible strategic framework is shown on the following slide

Questions for Advisory Council members

1. Do you think the possible digital financial reporting strategic framework is suitable to guide the development of the IASB's digital financial reporting activities? If not, what changes would you recommend?
2. Do you think the possible strategic framework, updated to reflect the forthcoming IFRS Sustainability Disclosure Standards and Taxonomy, would also be suitable for the ISSB? If not, what changes would you recommend?

A possible strategic framework



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