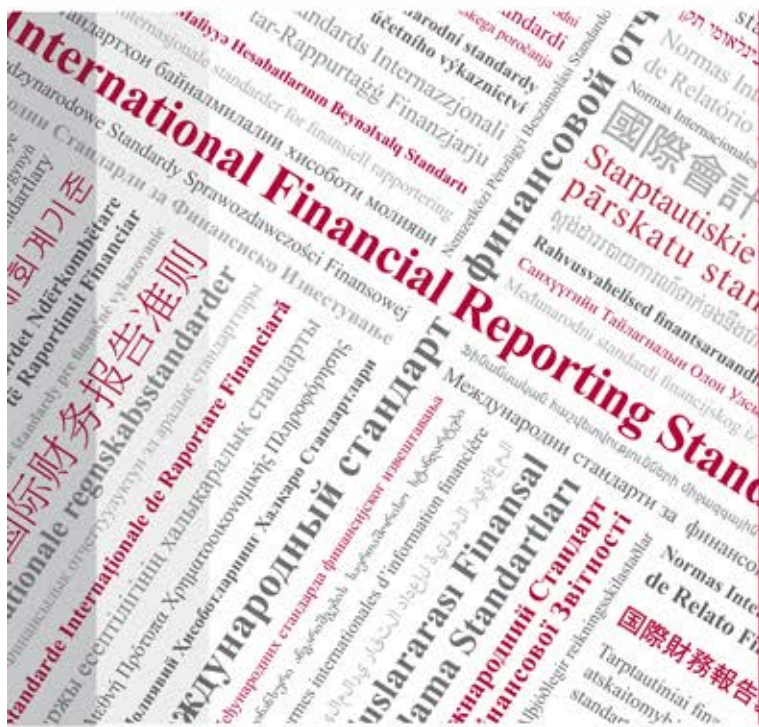


International Financial Reporting Standards



Other Comprehensive Income: A Review and Directions for Future Research

Sue Lloyd
IASB member

The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation.

- Literature reviews are useful for us
 - They give an overview of the academic material
 - But quite hard for us to read and understand
 - Is it possible to describe the papers in more straight-forward terms?
- Missing aspects
 - Why are the results as they are?
 - What are the implications for standard-setters?

Key questions from our perspective

- Can we identify a principle to determine what items of income and expenses to include in P/L and what items to include in OCI?
- Should we recycle items from OCI to P/L?
 - Always
 - Never
 - Sometimes

Thank you

