Other Comprehensive Income: A Review and Directions for Future Research

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Key points

• 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