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