

STAFF PAPER

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Prepared for Global Preparers Forum Meeting

Project

Paper topic Emerging financial reporting issues

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Overview

1. With the reporting season just behind us (or almost there), we thought it would be useful for GPF members to share their experience of any emerging financial reporting issues that arose during the reporting season. We thought this would also be helpful input for the Board, particularly in the light of the agenda consultation.
2. At the June meeting, we will ask the GPF and the Capital Markets Advisory Committee (CMAC) to discuss and identify areas where the two groups have common views and those where they disagree, to help us understand why they have different views.

Action item for GPF members

3. We ask that GPF members please think of 3-5 items of concern for discussion at the meeting. If possible, please send those items to Katherine Maybin (kmaybin@ifrs.org) before the meeting so that we can compile a list, which we will distribute in the meeting.