
IASB Cover sheet - Post-implementation reviews

Meeting summary

This paper sets out how we intend to conduct the PIR for IFRS 8 and the reasons why the staff recommend that approach. In the paper we ask whether the Board approve the approach proposed and whether they have any queries on the PIR process or suggestions on how that process could be improved when applied to IFRS 8.

Staff papers

Tuesday 20 March 10:00-10:45, IASB-only

8 Post-implementation reviews of IFRS 8: Update on progress made to February 2012

IASB Staff contacts

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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.

Assigned Board members

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All IASB Board members are responsible for the decisions they make in developing and issuing IFRSs. Allocated Board members have additional responsibilities to work with the staff team to provide guidance in completing the project.

Staff members have ultimate responsibility for the board papers and the recommendations as noted above. However, allocated Board members provide advice to the staff on the adequacy and clarity of the analysis in drafts of staff papers to ensure that the full Board has the information it needs to make technical decisions.

The recommendations made in staff papers do not necessarily reflect the views of the allocated Board members.