

AGENDA PAPER

IFRS Advisory Council Meeting

LONDON 10-11 June 2013

Agenda ref 5

TOPIC Post-implementation reviews

This paper has been prepared for discussion at a public meeting of the IFRS Advisory Council. The views expressed in this paper are those of the authors. Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS.

Post-implementation reviews

We attach the presentation to update you on our post-implementation reviews and to lead in to the discussion on the following points:

- Consideration of the usefulness of post-implementation reviews in helping the IASB/IFRS Foundation meet its strategic objectives;
- Coordinating post-implementation reviews with the FAF on converged standards.