

# STAFF PAPER

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## Prepared for the Global Preparers Forum Meeting

Project	Conceptual Framework		
Paper topic	Cover memo		
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### Purpose of this session

1. We will be discussing the following topics relating to the *Conceptual Framework* project:
  - (a) Agenda Paper 8A: Brief overview of the comments received in the *Conceptual Framework* Discussion Paper.
  - (b) Agenda Paper 8B: Purpose and status of the *Conceptual Framework*. We want to know how preparers refer to the *Conceptual Framework*. It would be useful if you would discuss the questions outlined in the paper with some of your peers or colleagues.
  - (c) Agenda Paper 8C Rate regulation: Assets and liabilities:  
We would like you to consider some examples to test the definitions of asset and liability in the Discussion Paper.