

STAFF PAPER

March 2017

IASB Meeting

Project	Wider corporate reporting		
Paper topic	Cover note		
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Introduction

1. The papers for this meeting comprise:
 - (a) **Agenda Paper 28A—An initial survey of the landscape and implications for the Board:** The purpose of this paper to provide the Board with the results to date of my research into the area of wider corporate reporting. The paper also includes a high-level summary of the implications for the Board’s work, as I see them at this stage.
 - (b) **Agenda Paper 28B—Implications for the Board: options for the Work Plan:** This paper seeks the Board’s views on whether the Board should consider making a more active contribution in the area of wider corporate reporting. The paper sets out a number of options as to what that more active contribution might be and a staff recommendation to carry out further preparatory work, including consultation with the IFRS Advisory Council, on the possibility that the Board might undertake a project to revise its existing Practice Statement *Management Commentary*.