

STAFF PAPER

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Prepared for the Global Preparers Forum meeting

Project	Accounting Policies and Accounting Estimates (Amendments to IAS 8)		
Paper topic	Your feedback on proposals in the Exposure Draft		
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The purpose of the session

1. The Board published the Exposure Draft of amendments to IAS 8 dealing with *Accounting Policies and Accounting Estimates (ED)* in September 2017.
2. The purpose of the discussion with GPF members is to gather their feedback on the proposals in the ED.
3. You can find the ED on the website: <http://www.ifrs.org/projects/open-for-comment/>. The entire ED is 18 pages long.

Questions in the ED

The ED contains five questions on the proposals.

We would like to discuss these five questions during the meeting.