

Agenda Paper 30

Second comprehensive review of the *IFRS for SMEs* Standard *Outreach—Survey*

Board Meeting—April 2020

The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board or the IFRS Foundation.

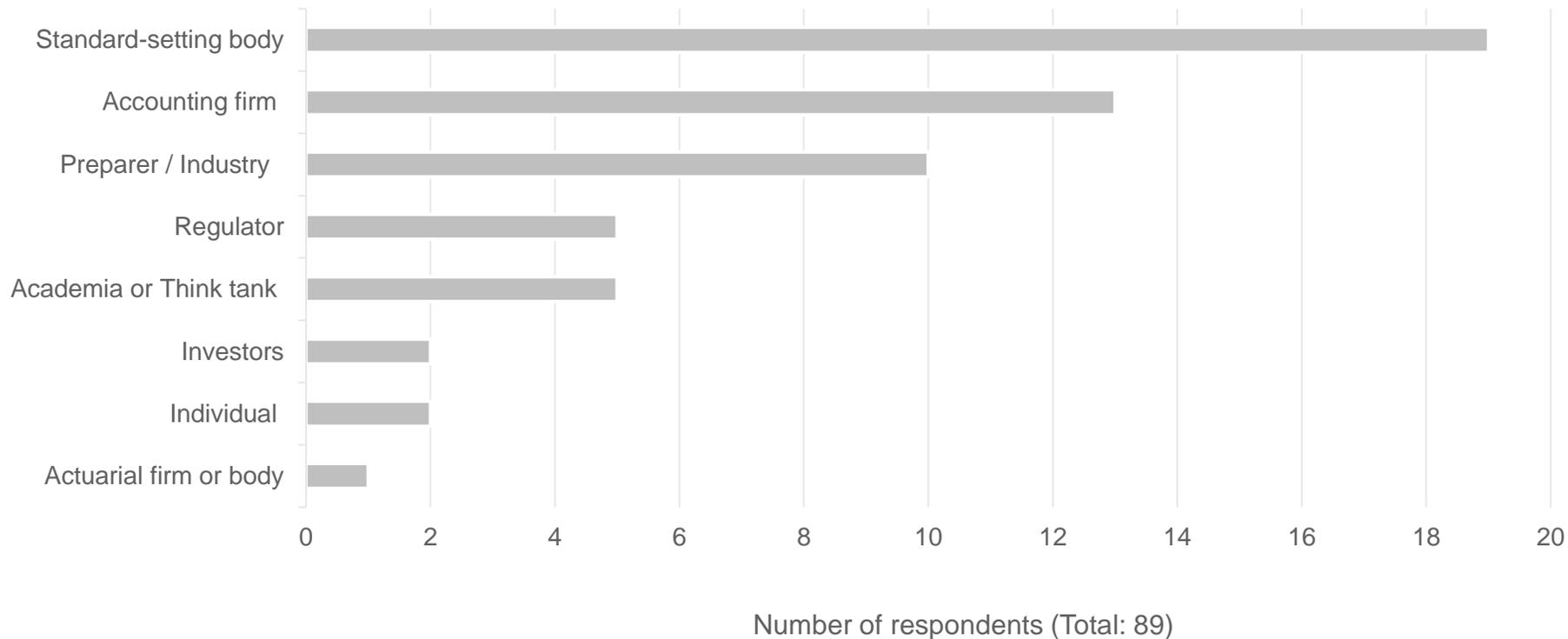
To seek views:

- **on** whether and how to align the *IFRS for SMEs* Standard with IFRS Standards
- **from** stakeholders who apply the *IFRS for SMEs* Standard and preparers or users of SME financial statements

Expected respondents

We expect to hear from a similar set of stakeholders to those who responded in 2012.

Respondents to the 2012 Request for Information





Resources available
to SMEs, preparers
and auditors



Identifying and
engaging with
investors in SMEs

Responding to the Request for Information

Stakeholders can respond ...

... by comment letter

Comment letters are submitted using the usual procedure

... using the optional response document

Comment letters are submitted using the optional response document

... by responding to the survey

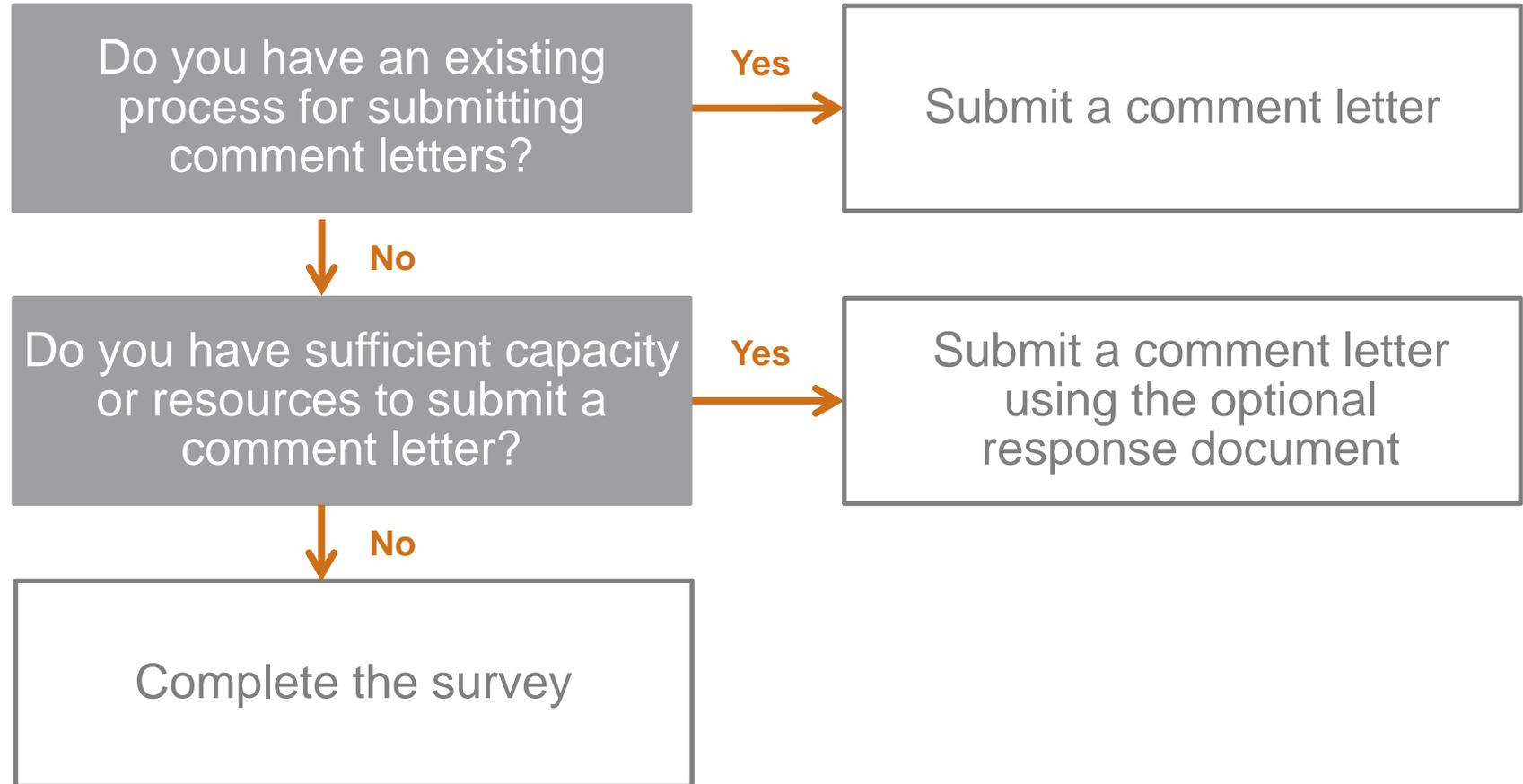
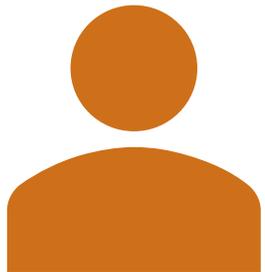
Comments are made via survey. The survey is an alternative form of outreach* that:

- contains text from the Invitation to Comment
- reproduces the questions from the Invitation to Comment
- specifies a deadline of 27 July 2020 (to be discussed at April Board meeting)
- will be the subject of separate analysis for the Board

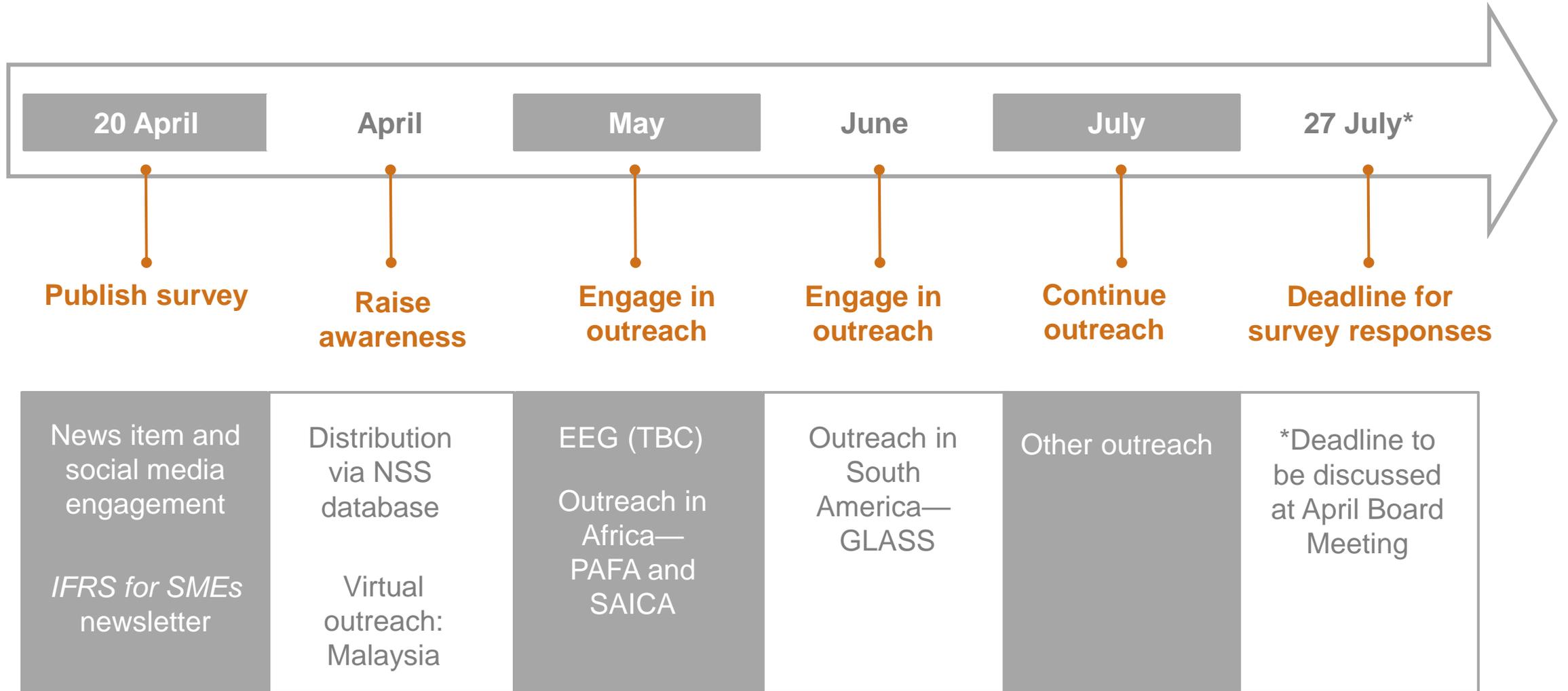
* Paragraph 6.60(c) of the *Due Process Handbook*.

Deciding how to respond to the Request for Information

How should I respond to the Request for Information?



Survey timeline



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