High-Level panel: Recent developments on financial and non-financial reporting and their implication for the SDGs

Presented by

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Overview

- IASB: Where we are in implementation
- IASB Work Plan 2017–2021
- Wider Corporate Reporting
- Supporting implementation
IASB: Where we are in implementation

- Financial instruments
- Revenue
- Agenda consultation
- Leases
- Materiality Practice Statement
- Insurance contracts

- Conceptual Framework

- 2014 - 2015
- 2016
- 2017
- 2018 and beyond
2017-2021 Work plan
Better communication in financial reporting

Principles of Disclosure
PIR IFRS 13 Fair Value measurement

2017

Primary Financial Statements
Rate-regulated Activities
Financial Instruments with Characteristics of Equity

2018

Dynamic Risk Management
Business Combinations under Common Control
Goodwill and Impairment

Rate-regulated Activities
Fair Value measurement
Primary Financial Statements

2017-2021 Work plan
Better Communication in Financial Reporting

Central theme of Board’s work

- Primary Financial Statements
- Disclosure Initiative
- IFRS Taxonomy™

Content and its organisation
Content delivery
The Disclosure problem:

1. Not enough relevant information
2. Too much irrelevant information
3. Ineffective communication
Wider corporate reporting
Wider corporate reporting

• IASB participates in:
  – Corporate Reporting Dialogue
  – International Integrated Reporting Council
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