



IASB Agenda Consultation

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The views expressed in this presentation are those of the presenter, not necessarily those of the IASB or IFRS Foundation.

WHAT

- Seek **broad input** on overall strategic direction and balance of work plan
- Assess global financial reporting needs

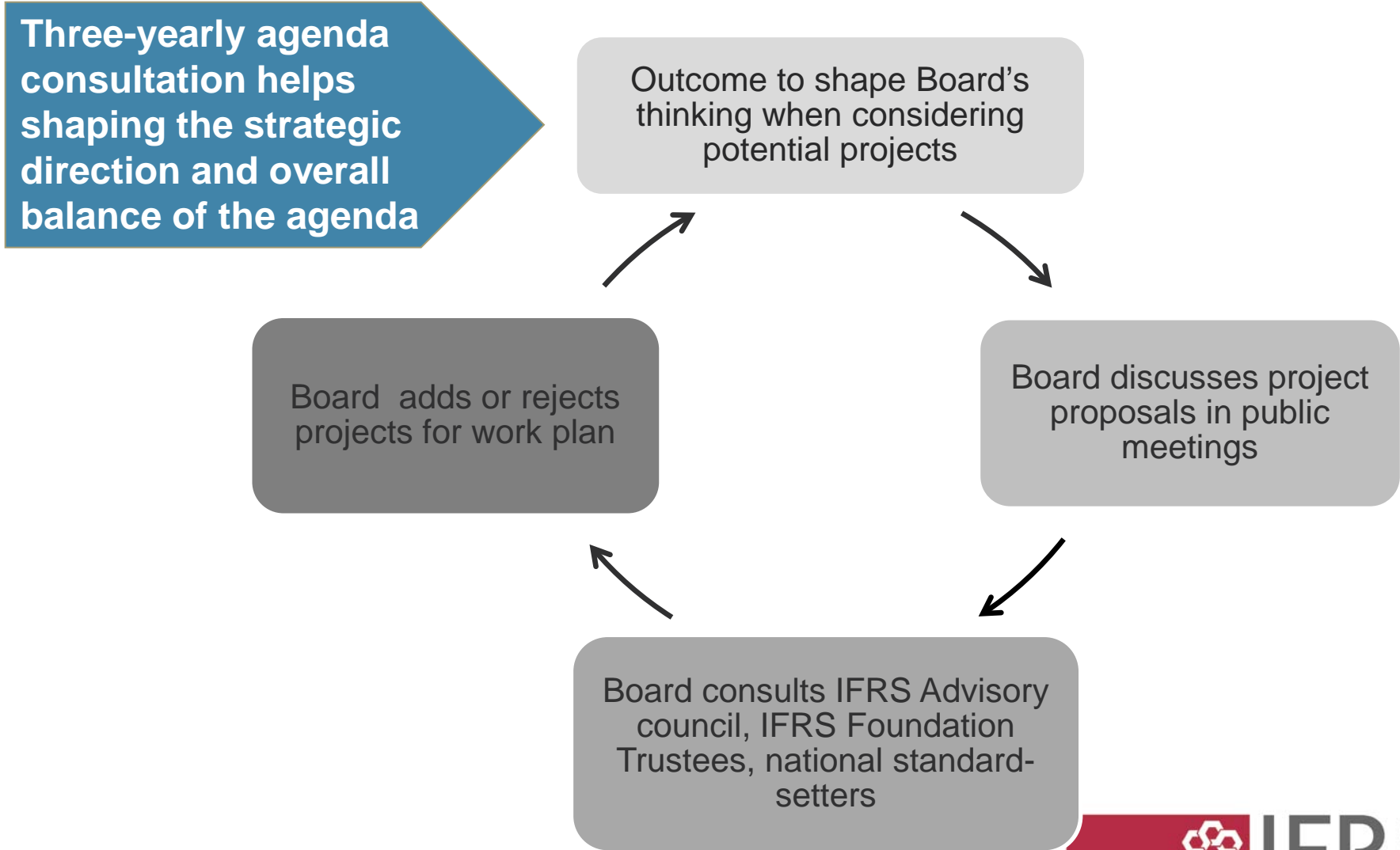
WHY

- Introduced by the Trustees **to enhance accountability and legitimacy** of IFRSs
- Get the balance and strategic direction of our work plan right

HOW

- Comments will feed into Board's work plan decisions

Consultation scope and cycle



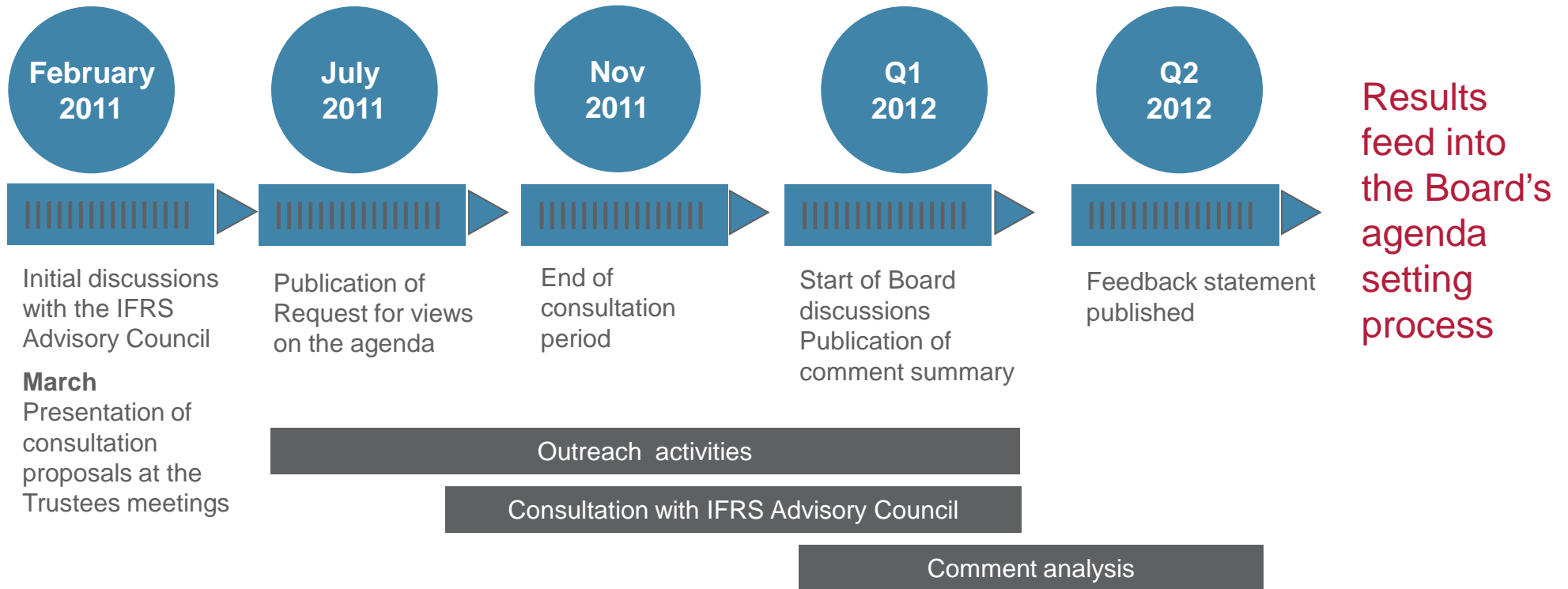
What do we need to know

- What should be our broad strategic direction ?
- How should we allocate our time and resources and balance the development of financial reporting with the maintenance of the IFRSs?
 - What should we do with the projects that have been paused?
 - Which areas are of key importance for financial reporting?

The Board's initial views

- Development of financial reporting
 - Investing in researching key strategic issues
 - Completion of the conceptual framework
 - Completing MoU projects
 - Selected standards-level projects
- Maintenance of existing IFRSs
 - Post-implementation reviews
 - Responding to implementation needs
- Possible expansion of research function

Timeline



Questions or comments?

Expressions of individual views by members of the IASB and its staff are encouraged. The views expressed in this presentation are those of the presenter. Official positions of the IASB on accounting matters are determined only after extensive due process and deliberation.

