

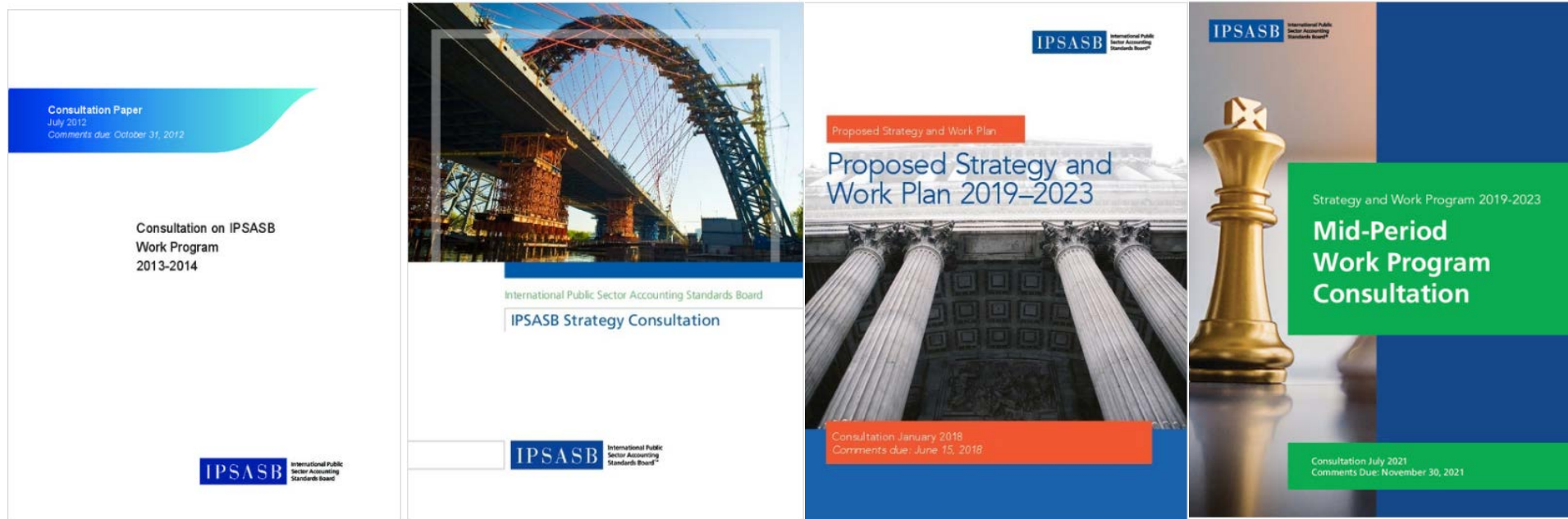
DIFFERENTIAL REPORTING

Joanna Spencer, Senior Manager

IPSASB Meeting – September 2022

Background to the Project

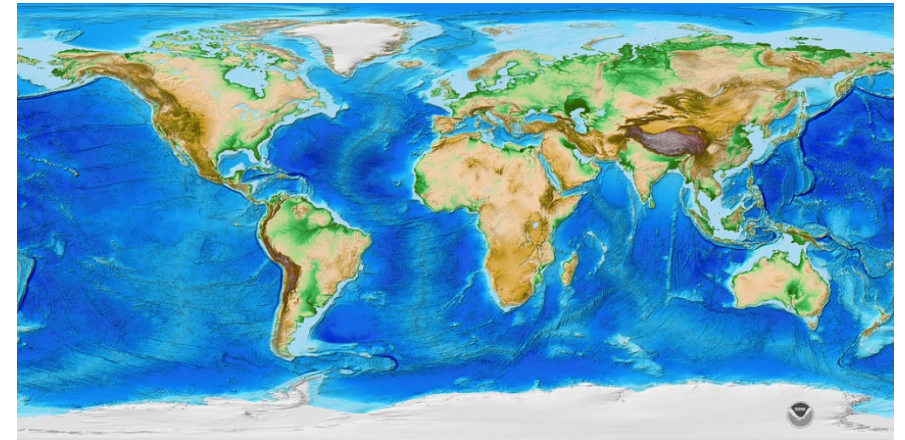
For information only



Types of Differential Reporting

For information only

- Possible alternatives
 - Simplified recognition and measurement
 - Reduced disclosures
 - Both
- Initial Research shows diversity in approaches taken

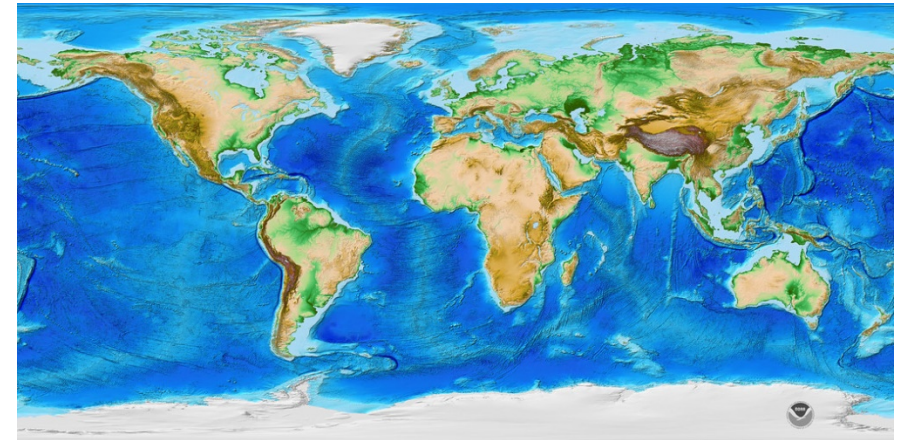


Discussion

Application of Tiers

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- Criteria for use of differential reporting
 - Public Accountability?
 - Elemental factors – e.g., revenue, assets, number of employees?
 - Others?
- Initial Research shows diversity in approaches taken



Discussion



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