DIFFERENTIAL REPORTING

Joanna Spencer, Senior Manager

IPSASB Meeting – September 2022
Agenda Item 11.2.1

Background to the Project

For information only
Agenda Item 11.2.2

Types of Differential Reporting

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• Possible alternatives
  – Simplified recognition and measurement
  – Reduced disclosures
  – Both

• Initial Research shows diversity in approaches taken

Discussion
Agenda Item 11.2.3

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