

The background of the slide features a photograph of the United States Capitol dome in Washington, D.C., viewed from a low angle. The dome is white with a blue sky in the background. In the foreground, there are green leaves and white flowers, possibly from a tree or bush, which are slightly out of focus, creating a layered effect.

IPSASB

International Public
Sector Accounting
Standards Board®

AGENDA ITEM 5

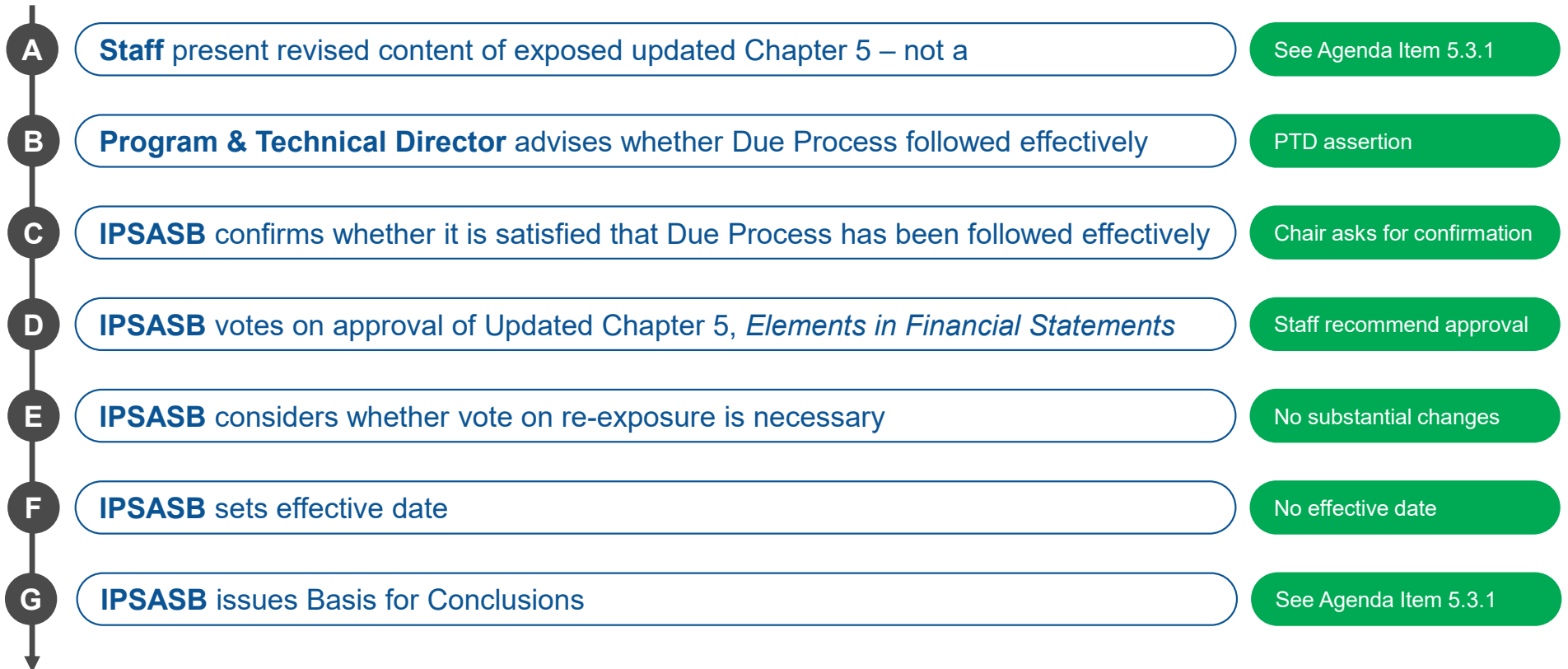
CONCEPTUAL FRAMEWORK: PHASE 2: ELEMENTS

John Stanford, Senior Advisor

IPSASB Meeting— March 2023

Approval of Updated Chapter 5, *Elements in Financial Statements*

IPSASB Due Process





International Public Sector Accounting Standards Board
277 Wellington Street West
Toronto, ON M5V 3H2
Canada
T +1 647 826 3171
www.ipsasb.org



[@IPSASB_News](https://twitter.com/IPSASB_News)



[@International Public Sector Accounting Standards Board \(IPSASB\)](https://www.linkedin.com/company/@International Public Sector Accounting Standards Board (IPSASB))



YouTube [@IPSASB](https://www.youtube.com/@IPSASB)