

DISCUSSION PAPER

***A REVIEW OF THE CONCEPTUAL FRAMEWORK FOR
FINANCIAL REPORTING***

July 2013

This international discussion paper, issued by the International Accounting Standards Board (IASB), is released for public comment in South Africa by the Accounting Practices Committee (APC).

Comments received on this international discussion paper will be considered by the APC for inclusion in the SAICA submission to the IASB.

One copy of written comment should be addressed to:

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Your comments should be dispatched so as to be received by no later than **15 November 2013**. All replies will be regarded as being on public record unless confidentiality is requested.