

## Agenda Paper 30

# Second comprehensive review of the *IFRS for SMEs* Standard *Outreach—Survey*

Board Meeting—April 2020

The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board or the IFRS Foundation.

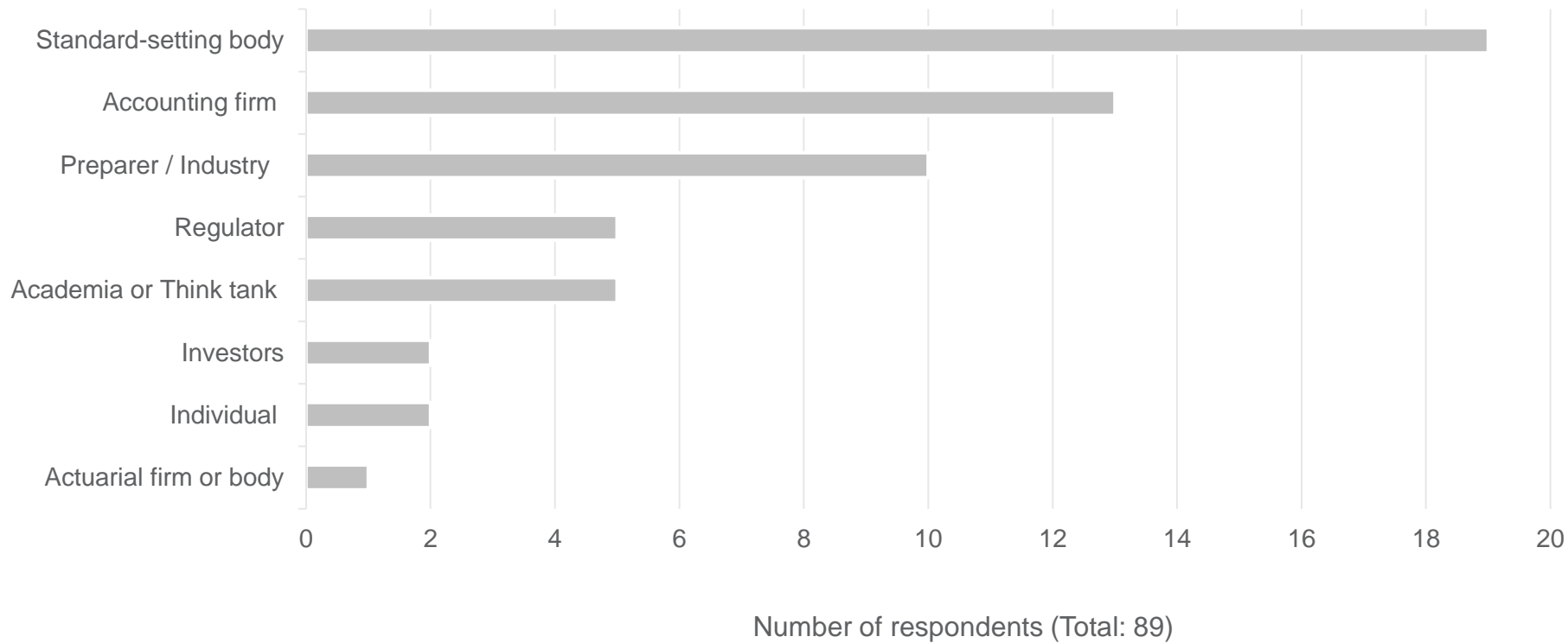
## To seek views:

- **on** whether and how to align the *IFRS for SMEs* Standard with IFRS Standards
- **from** stakeholders who apply the *IFRS for SMEs* Standard and preparers or users of SME financial statements

# Expected respondents

We expect to hear from a similar set of stakeholders to those who responded in 2012.

## Respondents to the 2012 Request for Information





Resources available  
to SMEs, preparers  
and auditors



Identifying and  
engaging with  
investors in SMEs

## Stakeholders can respond ...

... by comment letter

Comment letters are submitted using the usual procedure

... using the optional response document

Comment letters are submitted using the optional response document

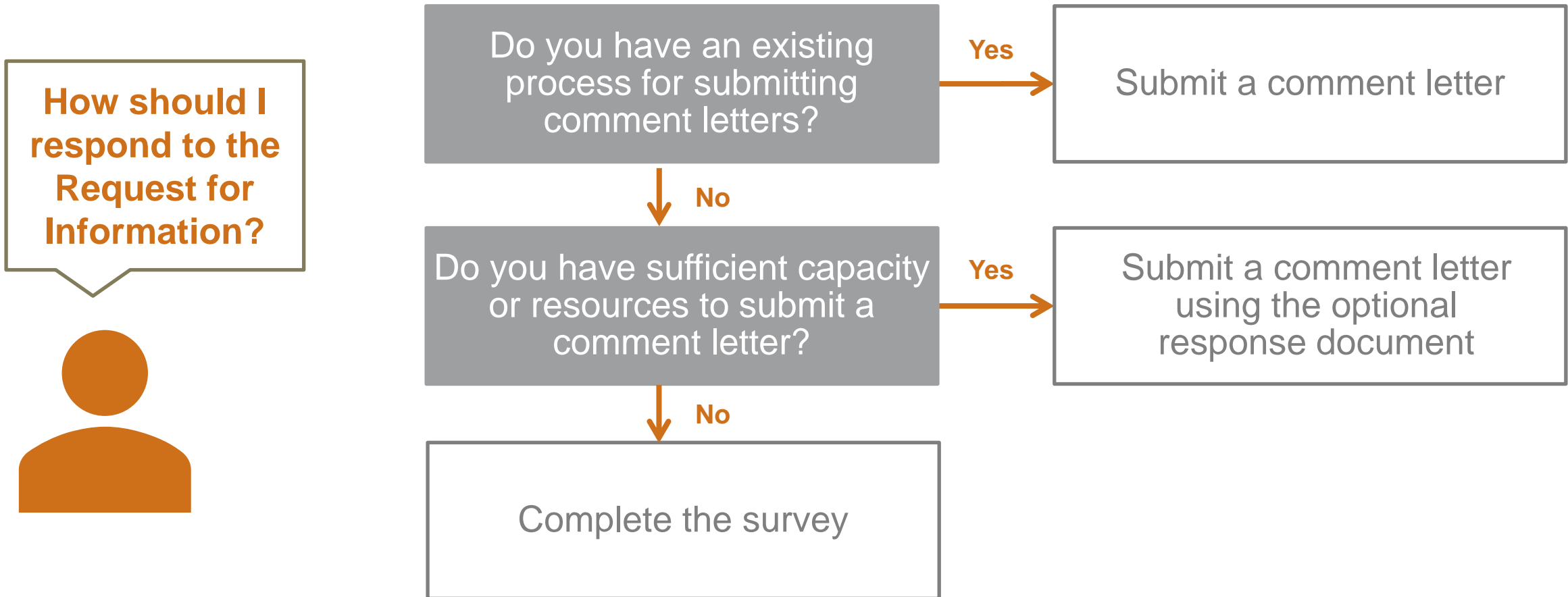
... by responding to the survey

Comments are made via survey. The survey is an alternative form of outreach\* that:

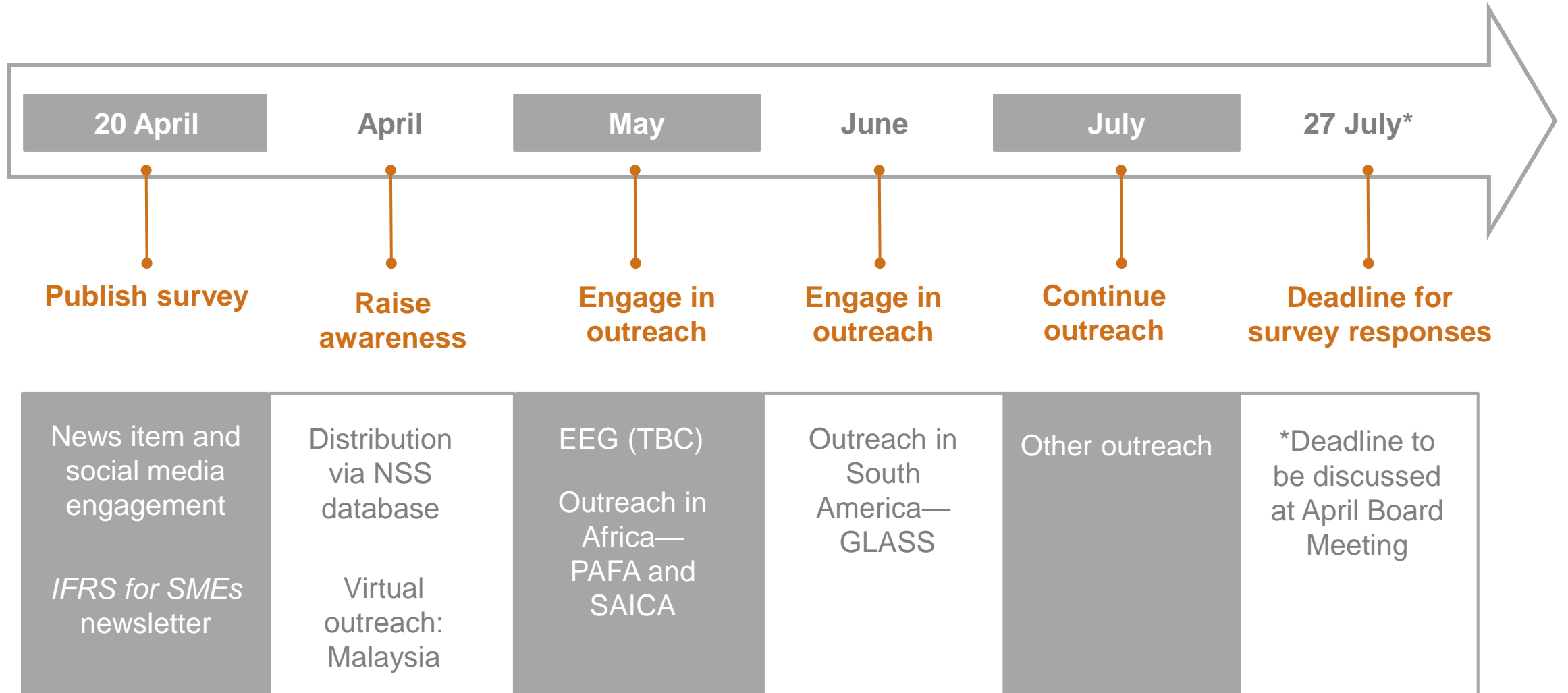
- contains text from the Invitation to Comment
- reproduces the questions from the Invitation to Comment
- specifies a deadline of 27 July 2020 (to be discussed at April Board meeting)
- will be the subject of separate analysis for the Board

\* Paragraph 6.60(c) of the *Due Process Handbook*.

# Deciding how to respond to the Request for Information



# Survey timeline



# Get involved

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