

STAFF PAPER

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Emerging Economies Group

Project	IASB Update		
Paper topic	Cover Note		
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This paper has been prepared for discussion at a public meeting of the Emerging Economies Group. The views expressed in this paper do not represent the views of the International Accounting Standards Board (the Board) or any individual member of the Board. Comments on the application of IFRS[®] Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB[®] *Update*.

Adoption Guide

1. In November 2013, the IFRS Foundation (the Foundation) published the Adoption Guide (the Guide). The Guide identifies some common steps and approaches to help jurisdictions adopting IFRS Standards. The current guide can be accessed on the IFRS Foundation's website [click here](#).
2. The International Accounting Standards Board (the Board) has decided to update the Guide. A draft of the updated Guide is attached at agenda paper 5B(i).
3. At this meeting we would like to get views of Emerging Economy Group (EEG) members on the draft of the updated Guide. We are specifically interested in whether EEG members:
 - (a) Consider the focus of the Guide appropriate – that is the distinction between the policy decision and the project plan?
 - (b) Have any suggestions for the frequently asked questions?