



Australian Government

Australian Accounting Standards Board

## Six Key Takeaways

Key findings from our joint survey to inform the IASB's upcoming Agenda Consultation



**Address variations in practice in relation to IFRS 8 *Operating Segments* concerning disclosures by the Chief Operating Decision Maker (CODM) and related performance indicators.**



**More detailed operating segment reporting – including non-financials and cash flow.**



**Clear standards on cryptocurrencies and/or guidance.**



**Address inconsistencies and clarify discount rates, variable/ contingent consideration and government grants.**



**Enhanced integration of financial and sustainability reporting through greater IASB-ISSB connectivity.**



**Standardised reporting for pollutant pricing mechanisms (PPMs), starting with mandatory schemes.**