

31 October 2024

## **Call for investors and other stakeholders to help shape the IASB's project on accounting requirements for intangibles**

The International Accounting Standards Board (IASB) is asking investors, companies and other stakeholders to take part in its short survey on the accounting requirements for reporting on intangibles in company financial statements.

This survey is part of the project the IASB launched earlier this year to comprehensively review the accounting requirements for intangibles. This project aims to assess whether the requirements in IAS 38 *Intangible Assets* remain relevant and continue to reflect current business models, or whether the IASB should improve the requirements.

The survey, which should take no more than 20 minutes to complete, will help the IASB to determine:

- the problem that the IASB needs to solve;
- the scope of the project; and
- how the IASB should best stage the work to deliver timely improvements.

### **Your opinion matters**

The survey is open until 30 November 2024 and the IASB encourages all investors, companies and other stakeholders to participate and ensure their opinions are heard.

Your responses to this survey will influence the direction of the IASB's project. The survey results will be discussed at an IASB meeting in early 2025.