



EXTERNAL REPORTING BOARD
Te Kāwai Ārahi Pūrongo Mōwaho

XRB, n.d.[a]

For-profit accounting standards based on IASB pronouncements

For-profit

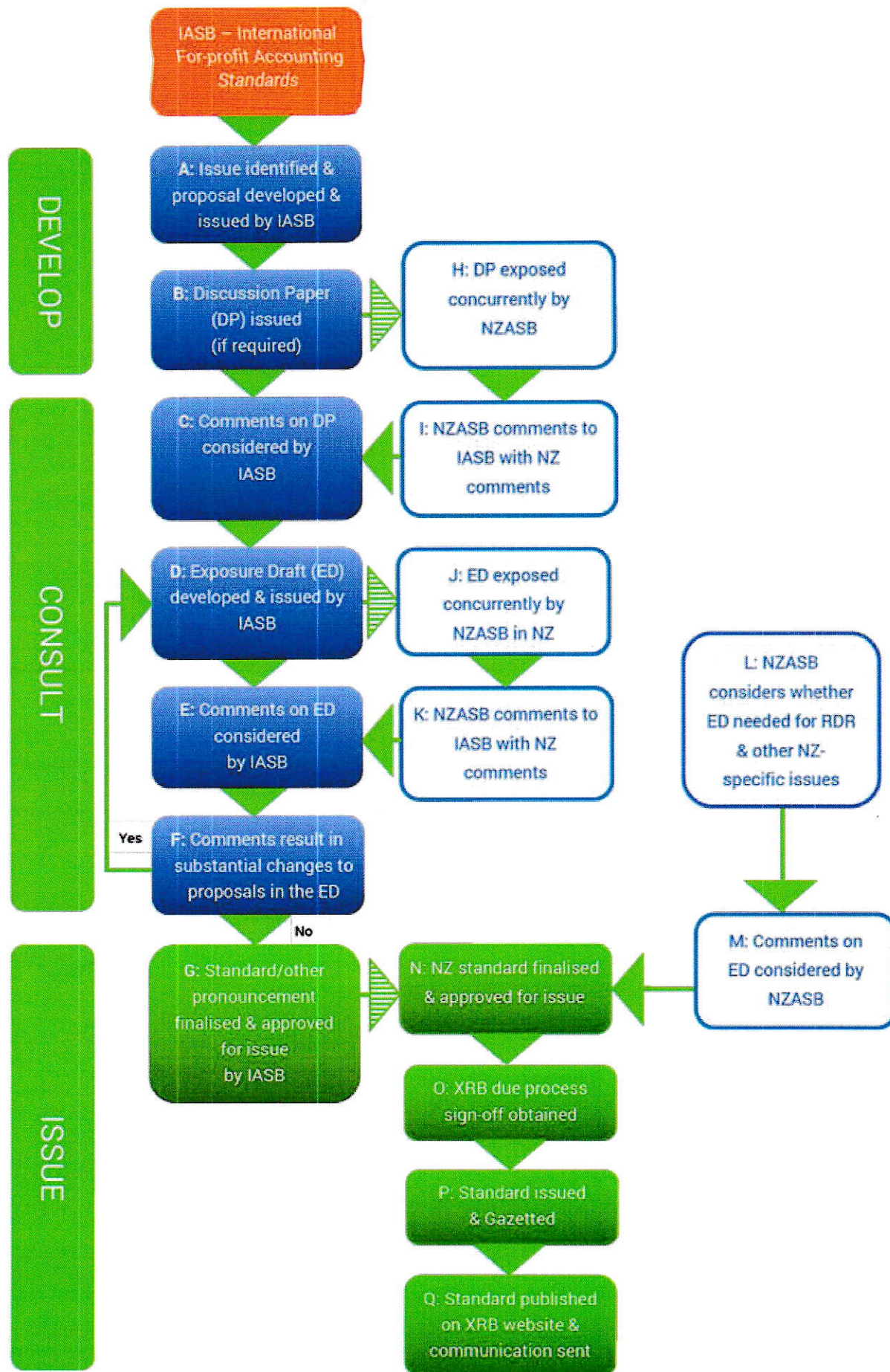
The process set out below shows how the NZASB develops and issues for-profit accounting standards based on IASB pronouncements. It incorporates the IASB's due process for issuing IFRS Standards.

You can read this in conjunction with the commentary on Process 1 in the following document



EG A2 Overview of the Accounting Standard-setting Process (/dmsdocument/3459) 327 KB

The steps in the diagram below refer to the steps in the commentary in EG A2.



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