



## **ED 200 ON POST-IMPLEMENTATION REVIEW OF GRAP 109 ON ACCOUNTING BY PRINCIPALS AND AGENTS**

The Accounting Standards Board is inviting SAIGA members and associates to attend an online roundtable discussion on the Post-implementation Review of GRAP 109 on *Accounting by Principals and Agents* (ED 200).

### **What is the purpose of the discussion?**

The purpose of the discussion is to engage stakeholders on the application of the requirements of GRAP 109 on *Accounting by Principals and Agents* and to allow them an opportunity to comment on the questions posed in the post-implementation review. The comments received from stakeholders will be considered by the Accounting Standards Board to determine the next steps in the project.

Follow the [link](#) to access ED 200 and the related questionnaires on the ASB website:

### **When and how will the discussion be held?**

A roundtable discussions will be held by the Secretariat of the ASB virtually on Teams on the following date. Register using the link below to attend.

<b>Date and time</b>	<b>Who should attend</b>	<b>Link to register</b>
Wednesday 30 August 2023  09:00 to 11:00	SAIGA members that are involved in the preparation or audit of financial statements using Standards of GRAP.	<a href="#">Register here</a>

For more information, contact the Secretariat of the ASB via email at [elizna@asb.co.za](mailto:elizna@asb.co.za).