

The IASB and country-by-country reporting – a new...

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I have noted on a couple of occasions in the last few days responses I have developed to the IASB consideration of country-by-country reporting included in chapter 6 of [its discussion paper on the future of reporting in the extractive industries](#).

I have [written a detailed consideration](#) of the issues they raise. The full paper is forty six pages: the summary is, however, somewhat shorter and stands up in its own right.

Informed comments are welcome.

Submission of comments to the International Accounting Standards Board would be equally welcome: [that can be done here](#).