

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 124 OF 2020



INVITATION TO COMMENT ON EXPOSURE DRAFT 185 ON *THE EFFECTS OF PAST DECISIONS ON MATERIALITY*

Issued: 09 OCTOBER 2020

The Accounting Standards Board (the Board) invites comment on the Exposure Draft on *The Effects of Past Decisions on Materiality* (ED 185). Comment is due by **26 February 2021**.

All those affected by, or who are interested in the Exposure Draft, are encouraged to provide a written response to the Board.

Responses to the Exposure Draft should be received by the comment deadline, as indicated above.

Copies of the documents

The documents are available electronically on the Board's website – <http://www.asb.co.za>, or can be obtained by contacting the Board's offices on 011 697 0660 (telephone), or 011 697 0666 (fax).

Comment can be emailed to info@asb.co.za or can be submitted in writing to:

Accounting Standards Board

PO Box 7001

Halfway House

1685

We look forward to receiving your responses.