

Mar
2008



CONTENTS

1. Background	2
2. Objectives, scope and purpose	3
3. Questions for feedback	5
4.	

1. BACKGROUND

This discussion paper is the first step in offering for comment, proposed content for an international Statement of Recommended Practice (iSORP) for co-operative accounting and reporting. This paper

A series of questions are included at the end of the paper with a view to encouraging feedback and participation in the process of developing a co-operative iSORP. Comments will be reported to the CEARC advisory committee and CEARC board and fed into a review and revision of the iSORP content set out in this paper.

While this discussion

3. QUESTIONS FOR FEEDBACK

CEARC is keen to receive feedback concerning any aspect of this working paper and including the ideas and views presented. In particular we would be interested in your views on all or any of the following:

1. *Are there any additional items to include in the iSORP objectives, scope and purpose?*
2. *Are there any items currently listed that you feel are inappropriate for inclusion in the objectives, scope and purpose?*
3. *Are there any revisions you would recommend regarding the existing wording, structure and/or order of items?*

Please send comments in writing by e-mail, mail or fax to:

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indicate the paper you are commenting on.

Comments should be received by **31 July 2008**

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Published by CEARC
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