

EDUCATION MATERIAL FOR PREPARERS – 2025/26

	Topic	Resource	Medium	June 2025	September 2025	December 2025	March 2026
THEME Q1: ON THE AGENDA FOR 2025/26				Quarter 1			
1	The Reporting Framework for 2024/25 and onwards	AB	YouTube	✓			
2	An explanation of amendments to Directive 5 <i>Determining the GRAP Reporting Framework</i> [how new versus amended Standards of GRAP that are not yet effective may be used; international pronouncements that may be used]	SN	YouTube	✓			
3	Explanation of resources available on the website on Adoption of GRAP 104 <i>Financial Instruments</i> and reference to the Knowledge Hub	NIS	YouTube	✓			
4	What is on the ASB's work programme for 2025/26? [Planned projects and how they can get involved]	EvdW	YouTube	✓			
THEME Q2: THE ASB AND ITS WORK					Quarter 2		
1	Types of projects undertaken by the ASB [explain the different types of projects and when they are undertaken in the standard-setting process]	AB	YouTube		✓		
2	The due process we follow and how our stakeholders can be involved in the projects [From the ASB Due Process handbook]	SN	YouTube		✓		
3	An explanation of the different types of pronouncements issued by the Board & Secretariat and how each should be used [Placemat developed from the amendments to Directive 5]	NIS	YouTube		✓		
4	The role of the ASB in the ecosystem – An explanation of	EvdW	YouTube		✓		

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	the ASB's role in responding to queries, and the process in place for other queries, including disputes						
THEME Q3: RECURRING QUESTIONS						Quarter 3	
1	Applicability of GRAP 18 <i>Segment Reporting</i>	NIS					
2	Explanation of IGRAP 18 <i>Recognition and Derecognition of Land</i> and control	AB					
3	Distinguishing changes in accounting policies from prior period errors	SN					
4	Considerations when selecting appropriate accounting policies, and what the considerations are for entities to change accounting policies.	NIS					
5	What does it mean to prepare financial statements to meet users' needs	EvdW					
6	What is the difference between a provision and a contingent liability?	AB					
THEME Q4: LESSONS LEARNED FROM THE ASB'S PROJECTS							Quarter 4
1	Impairment indicator assessment (GRAP 21 and GRAP 26) – how the indicators are intended to be applied	AB					
2	Applying indicators for impairment and depreciation (changes in useful lives and residual values)	EvdW					
3	Distinguishing cash-generating from non-cash-generating items for impairment	NIS					

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4	Explanation of the requirements to disclose information on repairs and maintenance of assets in the notes and how this may differ from information in the statement of financial performance.	SN					
5	Presentation of reserves in financial statements – what does GRAP require? [extract of Research Paper on <i>Presentation of Information in the Statement of Financial Performance</i>]	SN					