



**International Federation of Accountants**

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**Agenda Item**

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**Committee:** IAASB  
**Meeting Location:** Lima  
**Meeting Date:** March 7-11, 2005

**Clarity of IAASB Standards**

**Objectives of Agenda Item**

To update the IAASB on the project addressing the clarity of IAASB Standards, including an overview of the main comments received on IAASB's Exposure Draft, *Clarifying Professional Requirements in International Standards Issued by the IAASB*, and Consultation Paper, *Improving the Clarity and Structure of IAASB Standards and Related Considerations for Practice Statements*.

**Action Requested**

No preliminary action requested.

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