

International Accounting Standards Board
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Cc
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Exposure Draft ED/2019/3
Reference to the Conceptual Framework

The Swedish Enterprise Accounting Group believes that the proposed changes to the recognition principles in IFRS 3 is a reasonable approach to the potential effects of applying the Conceptual Framework to a business combination. We have no further comments regarding the specific questions posed in the ED.

Best regards,

CONFEDERATION OF SWEDISH ENTERPRISE



Sofia Bildstein-Hagberg

The Swedish Enterprise Accounting Group (SEAG) represents more than 40 international industrial and commercial groups, most of them listed. The largest SEAG companies are active through sales or production in more than 100 countries.