



審計署  
香港灣仔  
告士打道七號  
入境事務大樓  
十六樓

**Audit Commission**  
26<sup>th</sup> Floor  
Immigration Tower  
7 Gloucester Road  
Wanchai, Hong Kong

圖文傳真 Facsimile : 2824 2087  
電話 Telephone : 2829 4204  
電郵 E-mail : john\_nc\_chu@aud.gov.hk  
網址 Website : <http://www.aud.gov.hk>

本署編號 Our Ref.: (15) in UG/ASN/HKI/0 VOL 3

來函編號 Your Ref.:

12 March 2009

Mr Steve Ong  
Director, Standard Setting  
Hong Kong Institute of Certified Public Accountants  
37<sup>th</sup> Floor, Wu Chung House  
213 Queen's Road East  
Wanchai, Hong Kong

(Fax: 2865 6776)

Dear Mr Ong,

***Invitation to Comment on IASB Discussion Paper on  
Preliminary Views on Financial Statement Presentation***

Thank you for your letter of 31 December 2008 inviting our comments on the captioned subject.

In general, we support the proposals of the International Accounting Standards Board and the US Financial Accounting Standards Board to introduce cohesiveness and disaggregation as the two main objectives for financial statement presentation. The proposals, if implemented, will improve the usefulness of the information provided in an entity's financial statements and help users make decisions, particularly those in their capacity as capital providers.

Yours sincerely,

(John Chu)  
for Director of Audit