

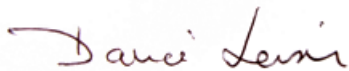
Monday, 11 June 2018

I would like to endorse the submission to the IPSASB dated 25 May 2018 by the Goa Foundation. As an economic psychologist, I understand well the importance of proper framing the topic of resource accounting, both in the way it is communicated to the public and in the translation of the intergenerational equity perspective into accounting standards.

I join the Goa Foundation in advocating a change to the accounting, statistical and disclosure standards for minerals, and bring them in line with the recognition of mining resources as a form of wealth that should be handled responsibly, in a perspective of benefit all generations.

Such a change will encourage a sustainable and equitable use of resources, now and in the future, and one that we strongly support

Sincerely



Prof. David Leiser
President
IAAP – Economic Psychology Division