



STAFF PAPER

November 2015

IASB Meeting

Project	Fair Value Measurement: Unit of Account		
Paper topic	Research on the proposed measurements in the Exposure Draft— Cover note		
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Cover note

- In July 2015 the IASB tentatively decided to undertake research on the measurement proposals included in the Exposure Draft ('the ED') *Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value* (Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and Illustrative Examples for IFRS 13).
- 2. The staff has prepared two papers to discuss at today's meeting. Agenda Paper 6A provides a summary of the key findings, whilst Agenda Paper 6B includes the detailed results of the work undertaken.

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