

STAFF PAPER

September 2018

IASB Meeting

Project	Disclosure Initiative—Targeted Standards-level Review of Disclosures		
Paper topic	Cover paper		
CONTACT	Kathryn Donkersley	kdonkersley@ifrs.org	+44 (0) 20 7246 6970

This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (Board) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS[®] Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB[®] *Update*.

Overview

1. The purpose of this meeting is for the Board to review the draft Guidance for the Board to use when developing and drafting disclosure objectives and requirements.
2. *Agenda Paper 11A—Guidance for the Board* provides a summary of all of the draft Guidance decided upon by the Board during the May, June and July 2018 Board Meetings. The paper asks the Board to decide whether it is happy with the draft guidance or whether it would like to make any changes.

Next steps

3. We plan to test the draft guidance by applying it to IAS 19 *Employee Benefits* and IFRS 13 *Fair Value Measurement* over the coming months.