

STAFF PAPER

March 2019

IASB[®] Meeting

Project	Disclosure Initiative—Accounting Policies		
Paper topic	Cover paper		
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Overview

1. The purpose of this meeting is for the Board to make decisions about examples to include in *IFRS Practice Statement 2: Making Materiality Judgements* (Materiality Practice Statement). The examples are intended to help entities determine which accounting policies to disclose. *Agenda Paper 11A—Examples* provides staff analysis and recommendations.

Next steps

2. If the Board agrees with the staff recommendation in Agenda Paper 11A, our next step will be to ask the Board for permission to ballot an Exposure Draft of amendments to IAS 1 and the Materiality Practice Statement.