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**International
Accounting Standards
Board**

This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.

These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.

INFORMATION FOR OBSERVERS

Board Meeting: June 2008, London

Project: Annual improvements process

Subject: Session overview
(Agenda paper 6)

Background

1. The Board decided at its May 2008 meeting that the June 2008 meeting will be the last Board meeting to discuss and approve new proposals for inclusion in the next exposure draft of *Improvements to IFRSs*, which is expected to be published in August 2008.
2. The staff submits three new proposals for the Board's approval at this meeting.
3. The agenda papers for this meeting are as follows:

Agenda paper	Title
6	Session overview (this agenda paper)
6A	IAS 7 <i>Statement of Cash Flows</i> – Classification of expenditures
6B	IAS 36 <i>Impairment of Assets</i> – Unit of accounting for goodwill impairment test
6C	IFRS 2 <i>Share-based Payment</i> – Scope of IFRS 2 and revised IFRS 3