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Project

Topic **Measurements under consideration**

Cover note

1. In this session the staff will provide an overview of measurements under consideration in some of the current projects on the IASB's agenda.
2. Attached are the IASB meeting materials summarising:
 - (a) the current discussions about the measurement approach for IAS 37.
 - (b) potential measurement approaches for insurance contracts.
3. The staff also will provide an update on the fair value measurement project. The exposure draft can be found on the IASB website at:
<http://www.iasb.org/Current+Projects/IASB+Projects/Fair+Value+Measurement/Exposure+Draft+and+Comment+Letters/Exposure+Draft+and+Comment+Letters.htm>.
4. At the session, the staff will take the WSS through the attached presentation, after which they will answer any questions.

This paper has been prepared by the technical staff of the IASCF for discussion at a public meeting of World Standard Setters.

The views expressed in this paper are those of the staff preparing the paper. They do not purport to represent the views of any individual members of the IASB.

Comments made in relation to the application of an IFRS do not purport to be acceptable or unacceptable application of that IFRS—only the IFRIC or the IASB can make such a determination.

The tentative decisions made by the IASB at its public meetings are reported in *IASB Update*. Official pronouncements of the IASB, including Discussion Papers, Exposure Drafts, IFRSs and Interpretations are published only after it has completed its full due process, including appropriate public consultation and formal voting procedures.