
Project **Consolidation and Joint Arrangements**

Topic **Cover paper**

1. The Board will discuss the following at this meeting:
 - (a) Agenda paper 13A: Feedback received at the FASB roundtable meetings to discuss the IASB Staff Draft on consolidation and the staff proposals to address concerns raised.
 - (b) Agenda paper 13B: The effective date for IFRS 10 *Consolidated Financial Statements*; IFRS 11 *Joint Arrangements* (including consequential amendments to IAS 28 *Investments in Associates*) and IFRS 12 *Disclosure of Involvements with Other Entities*.
2. We will also ask the Board members whether they intend to provide alternative views on IFRS 10, IFRS 11, IFRS 12 or IAS 28 (as amended in 2011)—agenda paper 13B.

This paper has been prepared by the technical staff of the IFRS Foundation for discussion at a public meeting of the IASB.

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.