



Project	<b>Fair Value Measurement</b>
Topic	<b>Cover note</b>

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### Objective of this meeting

1. At this meeting, the Board will discuss the scope of an IFRS on fair value measurement. The agenda papers for this session are as follows:

<b>Agenda paper</b>	<b>Title</b>
3A	Scope considerations regarding IFRS 2 <i>Share-based Payment</i>
3B	Scope considerations regarding IAS 17 <i>Leases</i>
3C	Other scoping considerations
3D	Scope of FASB Accounting Standards Codification Topic 820 ( <i>Fair Value Measurements and Disclosures</i> )

2. The FASB will discuss the scope of Topic 820 at a future FASB meeting.

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