
IASB Cover sheet - Financial Instruments: Impairment

Meeting summary

At this meeting the boards will discuss refinements to the measurement objectives of the three bucket model and the application of that model to trade receivables.

Staff papers

Wednesday 18 April, Joint with FASB

5/141 Impairment: Cover note

5A/142 Impairment: Clarification of the measurement objectives

5B/143 Impairment: Application of the 'three-bucket' model to trade receivables

Contacts

IASB Staff contacts

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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.

Assigned board members

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All IASB Board members are responsible for the decisions they make in developing and issuing IFRSs. Board members assigned to a project have additional responsibilities to work with the staff team to provide guidance in completing the project.

Staff members have ultimate responsibility for the board papers and the recommendations as noted above. However, assigned Board members provide advice to the staff on the adequacy and clarity of the analysis in drafts of staff papers to ensure that the full Board has the information it needs to make technical decisions.

The recommendations made in staff papers do not necessarily reflect the views of the assigned Board members.