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# IASB Cover sheet

## Annual improvements (2011-2013 cycle)

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### Meeting summary

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Discussion of whether two issues should be included in the omnibus exposure draft to be published in the third quarter of 2012, as recommended by the IFRS Interpretations Committee.

### Table of papers

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13	Cover note
13A	IFRS 3 <i>Business Combinations</i> —Scope exclusion for the formation of a joint venture
13B	IFRS 3 <i>Business Combinations</i> —Definition of a business

### Contacts

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#### 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.