
IASB Cover sheet

Macro Hedge Accounting

Meeting summary

As part of the deliberations on macro hedge accounting an overview of accounting alternatives reflecting the discussions up to date will be discussed. The focus is on the valuation of the risk position as well as the accounting mechanics.

The cover paper to this series provides a project overview.

There is no request for decisions from the Board in those papers.

Table of papers

11	Cover paper
11A	Accounting model for macro hedging: valuation approach

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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.

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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.