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## IASB Cover sheet - Macro Hedge Accounting

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### Meeting summary

As part of the deliberations on macro hedge accounting an overview of information required to understand the valuation of the risk position when based on a common risk management approach for interest rate risk will be discussed. Furthermore an analysis will be provided regarding how a net valuation approach for macro hedging can be applied to core demand deposits. Finally, approaches used in practice for setting transfer prices are explained and potential accounting implications for determining a valuation attributable to the hedged interest rate risk are derived.

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

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### Staff papers

**Tuesday 20 March at 12:00-13:30 and Wednesday 21 March at 11:00 to 12:00, IASB only**

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| 6  | Macro Hedge Accounting: Cover paper  |
| 6A | Macro Hedge Accounting: Information regarding the valuation of the risk position       |
| 6B | Macro Hedge Accounting: Example of Applying a Valuation Approach: Core Demand Deposits |
| 6C | Macro Hedge Accounting: Setting Transfer Prices  |

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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.

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#### Assigned Board members

**Stephen Cooper**  
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All IASB Board members are responsible for the decisions they make in developing and issuing IFRSs. Allocated Board members 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, allocated 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 allocated Board members.