
IASB Cover sheet - Investment Entities

Meeting summary

The IASB and the FASB will discuss:

- a) the issues that constituents have raised with the investment entity criteria that were proposed in the IASB Exposure Draft *Investment Entities* and the FASB Proposed Accounting Update *Financial Services—Investment Companies: Amendments to the Scope, Measurement and Disclosure Requirements*, and
- b) the appropriate general approach that the guidance for investment entities should take.

The boards will be asked to decide if they would like to make any amendments to the proposed investment entity criteria or the general approach of the proposed guidance.

Staff papers

Thursday 17 May – 10:45-11:45, Educations session / Monday 21 May – 13:45 (US time), 18:45 (UK time), Joint meeting & 15:00 (US time), 20:00(UK time) Joint meeting

8	Investment Entities: Cover memo
8A	Investment Entities: Criteria to be an investment entity
8B	Investment Entities: Approach to assessing the criteria
8C	Investment Entities: Summary of staff recommendations

IASB Staff contacts

Sara Geisman, Technical Manager
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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.

Rachel Knubley, Technical Principal
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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

Amaro Gomes
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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.

Paul Pacter
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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.

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

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