

# STAFF PAPER

11 November 2013

## Prepared for the Global Preparers Forum Meeting

Project	Post-implementation Review (PiR)		
Paper topic	IFRS 3 <i>Business Combinations</i>		
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### Purpose of the meeting

1. The purpose of the meeting is to:
  - (a) provide you with information about the Post-implementation Review of IFRS 3 *Business Combinations* that the IASB is conducting; and
  - (b) ask you for your views on the input that we have received so far, as reflected in the slides prepared for this session.

### Material prepared for the meeting

2. For the purpose of assisting with this session we have prepared a few slides (Agenda paper 7A).
3. Please note that we are still undertaking our outreach for this phase of the review. Additionally, we are also in the process of assessing the input received so far so that we can inform the IASB at its November meeting.