

STAFF PAPER

18–22 November 2013

IASB Meeting

Project	Post-implementation Review		
Paper topic	IFRS 3 <i>Business Combinations</i>		
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This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

Agenda Papers presented at this meeting

1. The following Agenda Papers will be presented at this meeting:
 - (a) Agenda Paper 13A: this paper aims to inform the IASB about the input obtained from the activities undertaken during Phase I of the Post-implementation Review (PiR) of IFRS 3 *Business Combinations*.
 - (b) Agenda Paper 13B: this paper details the areas and questions on which the staff believe the Request for Information (RfI) should focus. It additionally asks the IASB about the appropriateness of those areas and questions and it also asks whether the IASB has any additional feedback that the staff should consider for inclusion in the RfI.