

## STAFF PAPER

25-26 September 2013

## Accounting Standards Advisory Forum

Project	Disclosures
Paper topic	Cover Note
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This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the Accounting Standards Advisory Forum 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*.

1. The papers for this meeting are as follows:
  - a) 1A is the Feedback Statement from the Disclosure Forum held in January in London.
  - b) 1B is the suite of papers being discussed at the September 2013 IASB meeting.
  - c) 1C is the essay on disclosure from the AASB.
2. In relation to the IASB's activities, ASAF members should pay particular attention to the cover paper and slides for the September 2013 IASB meeting. These papers provide an overview of the short and medium steps the IASB is planning to take as part of its Disclosure Initiative.
3. At the ASAF meeting we will be seeking feedback on the short-term narrow scope amendments as well as the IASB's plans for researching matters related to materiality and replacing IAS 1, IAS 7 and IAS 8.