

## STAFF PAPER

April 2014

## IASB Meeting

Project	Research Programme
Paper topic	Cover paper
CONTACT(S)	Alan Teixeira <a href="mailto:ateixeira@ifrs.org">ateixeira@ifrs.org</a> +44 20 7246 6442

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*.

## Papers for this meeting

1. At this meeting we would like to discuss the following papers:
  - (a) **Agenda Paper 13A—The Research Programme:** This paper includes an update of the research programme and an explanation of how that research programme relates to the standard setting process.
  - (b) **Agenda Paper 13B—Financial Instruments with Characteristics of Equity research project—Project Plan:** This paper introduces the project and sets out a preliminary project plan.
2. No technical decisions are being sought at this stage.