

STAFF PAPER

March 2014

IASB Meeting

Project	Disclosure Initiative		
Paper topic	Cover paper		
CONTACT(S)	Kristy Robinson	krobinson@ifrs.org	+44 (0)20 7246 6933
	Michelle Sansom	msansom@ifrs.org	+44 (0)20 7246 6963
	Amy Bannister	abannister@ifrs.org	+44 (0)20 7246 6947

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*.

Purpose of this meeting

1. At this meeting, the IASB will:
 - (a) be given an update on the Disclosure Initiative in an education session; and
 - (b) be asked to consider proposals for future work on two projects under the Disclosure Initiative: Materiality and Changes in Debt.
2. The Agenda Papers for the March meeting are as follows:
 - (a) Agenda Paper 11A: Disclosure Initiative: Project update (Education session);
 - (b) Agenda Paper 11B: Disclosure Initiative: Materiality; and
 - (c) Agenda Paper 11C: Disclosure Initiative: Changes in Debt.