

STAFF PAPER

October 2014
IASB Meeting

Project	Disclosure Initiative		
Paper topic	Cover paper		
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Purpose of this meeting

1. At this meeting we are planning to discuss topics relating to the following projects in the Disclosure Initiative:
 - (a) Principles of Disclosure (research project)
 - (b) Amendments to IAS 1 (implementation project)

Papers for this meeting

Agenda Paper	Title
11	Cover paper
11A	Principles of Disclosure: cover paper
11A(a)	Principles of Disclosure: role of the primary financial statements and the notes
11A(b)	Principles of Disclosure: communication principles
11A(c)	Principles of Disclosure: issues relating to cash flow statements and related disclosures (UK Financial Reporting Council paper)
11B	Amendments to IAS 1: cover paper
11B(a)	Amendments to IAS 1: Disclosure Initiative amendments analysis

11B(b)	Amendments to IAS 1: presentation of items of other comprehensive income arising from equity-accounted investments amendments analysis
11B(c)	Amendments to IAS 1: transition and due process