

STAFF PAPER

September 2015

World Standard-Setters Meeting

Project	Disclosure Initiative
Paper topic	Cover paper
CONTACT	Kristy Robinson krobinson@ifrs.org +44 207 2466933

This paper has been prepared 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 session

1. The purpose of this session is to discuss two topics that form part of the Disclosure Initiative. An overview of the projects that form the Disclosure Initiative is attached as an Appendix to this paper.
2. The topics we are discussing in this session are:
 - (a) **drafting of disclosures requirements**—these papers have been prepared by the staff of the New Zealand Accounting Standards Board and will be presented by its Chair, Kimberley Crook.

This work has been undertaken as part of the Principles of Disclosure project and will be included in the upcoming Discussion Paper. Ultimately, feedback received on the proposed approach to drafting Standards will guide the IASB and its staff when developing disclosure requirements in new or amended Standards.
 - (b) **role of technology in financial reporting**—these papers will be presented by Andie Wood, Senior Technical Manager – IFRS Taxonomy Team.

This work forms part of the Disclosure Initiative’s digital reporting activities. The purpose of this work is to ensure that developments in technology and the way in which information is accessed and consumed is considered when developing presentation and disclosure requirements in new or amended Standards.

Papers for this session

Agenda Paper	Title
14	Cover paper
14A	Drafting of disclosure requirements—cover paper
14B	Chapter [x]—Approach to drafting disclosure requirements
14C	Drafting of Disclosure Requirements—slides
14D	Role of technology in financial reporting—slides

Appendix

Disclosure Initiative

