

STAFF PAPER

September 2015

World Standard-Setters Meeting

Project	Disclosure Initiative		
Paper topic	Cover paper		
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Purpose of this session

- 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.

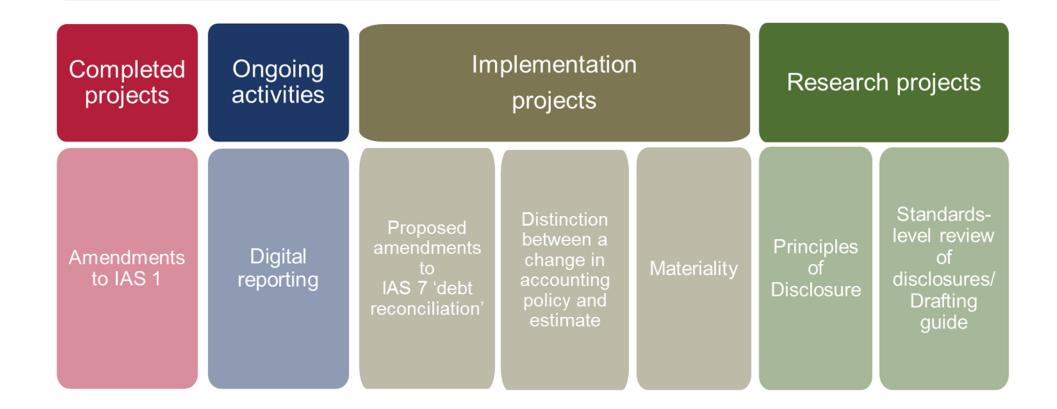
 Ultimately, feedback received on the proposed approach to drafting Standards will guide the IASB and its staff when developing disclosure requirements in new or amended Standards.
 - (b) **role of technology in financial reporting**—these papers will be presented by Andie Wood, Senior Technical Manager 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



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