

STAFF PAPER

October 2018

IASB Meeting

Project	Disclosure Initiative		
Paper topic	Cover paper		
CONTACT	Kathryn Donkersley	kdonkersley@ifrs.org	+44 (0) 20 7246 6970
	Aishat Akinwale	aakinwale@ifrs.org	+44 (0) 20 7246 6910

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Overview

1. The purpose of this meeting is for the Board to:
 - (a) receive an oral update on the Targeted Standards-level Review of Disclosures project; and
 - (b) make decisions about non-mandatory guidance intended to help entities apply effective materiality judgements to accounting policy disclosures (see *Agenda Paper 11A: Disclosure Initiative—Accounting Policies—Guidance*).

Next steps

2. At a future Board Meeting, we plan to:
 - (a) present a summary of outreach activities and feedback received on the Targeted Standards-level Review of Disclosures project; and
 - (b) ask the Board whether it would like to make any amendments to the authoritative requirements in IFRS Standards relating to accounting policy disclosures.