

STAFF PAPER

October 2018

IASB[®] Meeting

Project	Goodwill and Impairment research project		
Paper topic	Cover paper		
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Purpose of this meeting

1. The purpose of this meeting is for the Board:
 - (a) to decide the additional work to be performed on the objectives for follow up work on the research project prior to drafting the discussion paper (Agenda Papers 18A and 18B); and
 - (b) to discuss the outline of the discussion paper to be issued as the next stage of the research project (Agenda Paper 18C).

Agenda Papers for this meeting

2. This cover paper accompanies the following agenda papers:
 - (a) *Agenda Paper 18A—Additional work to be performed*: This paper asks the Board to confirm the further work to be performed prior to drafting the discussion paper.
 - (b) *Agenda Paper 18B—Identifying better disclosures for business combinations, goodwill and impairment*: This paper asks the Board to confirm the further work to be performed to determine the improvements to disclosure requirements for business combinations, goodwill and impairment prior to drafting the discussion paper.

- (c) *Agenda 18C—Discussion paper outline*: This paper provides an outline of the chapters and chapter content of the discussion paper that is to be issued as the next stage in the research project.
3. The Board is being asked to make decisions on Agenda Papers 18A and 18B. Agenda Paper 18C is only for the information of Board members.