
FASB | IASB Joint Education Meeting

Date **30 September 2022**
Project **2021 Agenda Consultation (FASB) / Third Agenda Consultation (IASB)**
Topic **Cover paper**
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This paper has been prepared for discussion at a public educational meeting of the US Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB). It is not intended to represent the views of the boards or any individual member of either board or the staff. Comments on the application of IFRS[®] Accounting Standards or US GAAP do not purport to set out acceptable or unacceptable application of IFRS Accounting Standards or US GAAP. Tentative technical decisions are made in public and reported in FASB Action Alert or in IASB Update. Official positions of the FASB or the IASB are determined after extensive due process and deliberations.

Purpose of this paper

1. Both the IASB and the FASB (the boards) have recently finalised their agenda consultations. The purpose of this meeting is to provide both boards with an opportunity to share comments and ask questions about these consultations.
2. The boards are not being asked to make any decisions.

Summary of the meeting papers

3. This cover paper accompanies the following Agenda Papers:
 - (a) Agenda Paper 24A: 2021 FASB Agenda Consultation—Overview. This paper sets out an overview of the FASB's 2021 Agenda Consultation, a summary of feedback and actions taken by the FASB.
 - (b) Agenda Paper 24B: 2021 FASB Agenda Consultation Report. This paper summarises the robust stakeholder feedback obtained during the FASB's 2021 Agenda Consultation project and how that feedback has influenced the FASB's technical and research agendas and standard-setting process as of 29 June 2022.
 - (c) Agenda Paper 24C: IASB Third Agenda Consultation—Overview. This paper sets out an overview of the IASB's Third Agenda Consultation project, a summary of feedback received and how the IASB responded to this feedback.
 - (d) Agenda Paper 24D: IASB Third Agenda Consultation—Snapshot. This paper summarises the important takeaways from the IASB's Third Agenda Consultation.
 - (e) Agenda Paper 24E: IASB Third Agenda Consultation—Feedback Statement. This paper includes detailed information about the IASB's Third Agenda Consultation.

Questions

Question 1

Do FASB or IASB members have any questions or comments about both boards' agenda consultations?