

STAFF PAPER

September 2019

IASB[®] Meeting

Project	Disclosure Initiative: Targeted Standards-level Review of Disclosures		
Paper topic	Cover paper		
CONTACT	Kathryn Donkersley	kdonkersley@ifrs.org	+44 (0) 20 7246 6970

This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (Board) and does not represent the views of the Board or any individual member of the Board. Comments on the application of IFRS[®] Standards do not purport to set out acceptable or unacceptable application of IFRS Standards. Technical decisions are made in public and reported in IASB[®] *Update*.

Purpose of this meeting

1. The purpose of this meeting is for the Board to make decisions about disclosure objectives in IFRS 13 *Fair Value Measurement*. *Agenda Paper 11A—IFRS 13 Disclosure Objectives* presents all staff analysis and recommendations for this meeting.

Next steps

2. The staff plan to bring technical analysis and recommendations to a future Board meeting on:
 - (a) items of information to meet IAS 19 *Employee Benefit* disclosure objectives.
 - (b) items of information to meet IFRS 13 disclosure objectives.
 - (c) Lessons learnt through the Targeted Standards-level Review of Disclosures testing process and potential amendments to the Board's draft Guidance for developing and drafting disclosure objectives and requirements in future.