
IASB Cover sheet - Investment Entities

Meeting summary

The IASB and the FASB will commence their redeliberations of the investment entities project by discussing summaries of the feedback received on the IASB and FASB exposure drafts. This meeting will be an educational meeting only and no decisions will be reached.

Staff papers

Tuesday 17 April, Joint with FASB

- 11/45A Investment Entities: IASB Exposure Draft Feedback Summary
11A/45 Investment Entities: FASB Exposure Draft Feedback Summary

IASB Staff contacts

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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.

Assigned Board members

Paul Pacter
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All IASB Board members are responsible for the decisions they make in developing and issuing IFRSs. Allocated Board members have additional responsibilities to work with the staff team to provide guidance in completing the project.

Staff members have ultimate responsibility for the board papers and the recommendations as noted above. However, allocated Board members provide advice to the staff on the adequacy and clarity of the analysis in drafts of staff papers to ensure that the full Board has the information it needs to make technical decisions.

The recommendations made in staff papers do not necessarily reflect the views of the allocated Board members.