

STAFF PAPER

October 2014

IASB Meeting

Project	Research Programme
Paper topic	Update – Cover Paper
CONTACT	Alan Teixeira ateixeira@ifrs.org +44 (0)20 7246 6442

This paper has been prepared by the staff of the IFRS Foundation for discussion at a public meeting of the IASB and does not represent the views of the IASB or any individual member of the IASB. Comments on the application of IFRSs do not purport to set out acceptable or unacceptable application of IFRSs. Technical decisions are made in public and reported in IASB *Update*.

1. The purpose of the public session is to provide the IASB with an update on projects on the research programme.
2. There are three papers, two specific project updates and a general work plan update:
 - 8A – Foreign currency translation
 - 8B – Financial instruments with the characteristics of equity
 - 8C – Work Plan update
3. Note that the IASB is being asked to make decisions in relation to foreign currency translation and Financial instruments with the characteristics of equity.
4. In addition, the Disclosure Initiative (Agenda Paper 11) is discussed in a separate session.