

STAFF PAPER

October 2014

IASB Meeting

Project	Disclosure Initiative		
Paper topic	Amendments to IAS 1: cover paper		
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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. At this meeting we aim to finalise the discussions on the *Amendments to IAS 1* project under the Disclosure Initiative. The IASB will be asked to consider three papers relating to its *Amendments to IAS 1* project:

- (a) **Agenda Paper 11B(a)—analysis on amendments arising from the Disclosure Initiative**

This paper analyses issues regarding the amendments proposed in the Exposure Draft *Disclosure Initiative: Amendments to IAS 1* arising from the Disclosure Initiative.

- (b) **Agenda Paper 11B(b)—analysis on amendment arising from presentation of items of OCI of equity-accounted investments**

This paper analyses issues about the amendments proposed in the Exposure Draft *Disclosure Initiative: Amendments to IAS 1* arising from the Disclosure Initiative.

- (c) **Agenda Paper 11B(c)—due process steps and balloting**

This paper discusses proposals for transition and the effective date for the final amendments and reviews the due process steps taken in the project.