

## STAFF PAPER

September 2014

## IASB Meeting

Project	Research Programme
Paper topic	Update – Cover Paper
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1. The purpose of the public session is to provide the IASB with a general update on projects on the research programme.
2. There are three papers, a general work plan update and two specific project updates:
  - 8A – Work Plan update
  - 8B – Business Combinations under Common Control
  - 8C – IAS 19 *Employee Benefits*
3. In addition, some of the projects are being discussed by the IASB in other sessions— notably *Disclosure initiative* (Agenda Paper 11) and *Financial instruments with characteristics of equity* (Agenda Papers 10 G-K).