

# STAFF PAPER

**September 2014**
**IASB Meeting**

<b>Project</b>	<b>Disclosure Initiative</b>		
Paper topic	Cover note		
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**Purpose of this meeting**

1. At this meeting we are planning to discuss topics relating to the following projects in the Disclosure Initiative:
  - (a) Materiality, including significant accounting policies (research project);
  - (b) Amendments to IAS 7 (implementation project); and
  - (c) Amendments to IAS 1 (implementation project).

**Papers for this Meeting**

<b>AP</b>	<b>Title</b>
11	Disclosure Initiative: Cover paper
11A	Materiality: Cover paper
11A(a)	Materiality - Responses from National Standard Setters
11A(b)	Materiality - Presentation on Issues and Observation on Materiality
11A(c)	Materiality - Accounting Policy Disclosures
11B	Amendments to IAS 7: Cover Paper

11B(a)	Amendments to IAS 7—Disclosure about restrictions on cash and cash equivalents
11B(b)	Amendments to IAS 7— Summary of Due Process
11C	Amendments to IAS 1—Feedback summary

2. Please note that a separate cover paper has been provided for those projects where we plan to discuss more than one topic, ie Agenda Paper 11A *Materiality* and Agenda Paper 11B *Amendments to IAS 7*. Background and next steps information for the Amendments to IAS 1 project is included in Agenda Paper 11C.