

## STAFF PAPER

September 2014

## IASB Meeting

Project	Disclosure Initiative		
Paper topic	Amendments to IAS 7: Cover Paper		
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1. As part of its September 2014 discussions on the Disclosure Initiative the IASB will be asked to consider two papers relating to amendments to IAS 7 *Statement of Cash Flows*:

- (a) **Agenda Paper 11B(a) Amendments to IAS 7—Disclosure about restrictions on cash and cash equivalents**

The objective of this paper is for the IASB to conclude its discussions on whether the proposed amendments to IAS 7 should include amendments to disclosures about cash and cash equivalents.

- (b) **Agenda Paper 11B(b) Amendments to IAS 7— Summary of Due Process**

The objective of this paper is to set out the due process steps that the IASB has taken before the publication of the Exposure Draft (Disclosure Initiative: Amendments to IAS 7 *Statement of Cash Flows*) and to ask the IASB to confirm it is satisfied that it has complied with the due process requirements to date.