

STAFF PAPER

November 2015

IASB Meeting

Project	Fair Value Measurement: Unit of Account		
Paper topic	Research on the proposed measurements in the Exposure Draft— Cover note		
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Cover note

1. In July 2015 the IASB tentatively decided to undertake research on the measurement proposals included in the Exposure Draft ('the ED') *Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value* (Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and Illustrative Examples for IFRS 13).
2. The staff has prepared two papers to discuss at today's meeting. Agenda Paper 6A provides a summary of the key findings, whilst Agenda Paper 6B includes the detailed results of the work undertaken.