

STAFF PAPER

May 2017

IASB® Meeting

Project	Goodwill and Impairment research project		
Paper topic	Cover paper		
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Objective of this meeting

1. The objective of this meeting is to develop the Board members' views about possible approaches to simplify the impairment testing model in IAS 36 *Impairment of Assets*.

Agenda Papers for this meeting

2. This cover paper accompanies the following agenda papers:
 - (a) **Agenda Paper 18A—Summary of discussions to date:** This paper (i) explains the objectives and scope of the Goodwill and Impairment research project; and (ii) summarises the Board's discussions to date. This paper is for information only.
 - (b) **Agenda Paper 18B—Simplifying the impairment testing model in IAS 36:** This paper discusses the approaches that the Board could consider for simplifying the impairment testing model without making it less robust. **This paper is the focus of this meeting.**
 - (c) **Agenda Paper 18C—Improving the effectiveness of the impairment testing model in IAS 36:** This paper (a) summarises the pre-acquisition headroom approach; and (b) provides an update on staff research of

approaches similar to the pre-acquisition headroom approach. This paper is for information only.

- (d) **Agenda Paper 18D—Improving disclosures about goodwill and impairment:** This paper explains possible improvements to the disclosure requirements about goodwill and impairment, which the Board discussed in its past meetings. This paper is for information only.