

**Meeting:** IAASB  
**Meeting Location:** Malta  
**Meeting Date:** September 20-24, 2010

## **Agenda Item**

# **9**

### **Disclosures**

#### **Objective of Agenda Item**

1. To discuss and agree the way forward in progressing a project on disclosures.

#### **Working Group**

2. Members:
  - Diana Hillier, Chair, IAASB Deputy Chair
  - Arch Archambault, IAASB Member
  - John Fogarty, Deloitte & Touche, Former IAASB Deputy Chair
  - Cédric Gélard, IAASB Member
  - Tomokazu Sekiguchi, IAASB Member

#### **Activities since the Last IAASB Discussions**

2. The Working Group convened via teleconference in July 2010 and August 2010 to discuss the best way to approach this project given the nature and range of the issues involved.

#### **Material Presented**

Agenda Item 9-A      Disclosures – Issues and Working Group Proposals

#### **Action Requested**

3. The IAASB is asked to consider the issues and Working Group proposals set forth in **Agenda Item 9-A**.