
IASB® meeting

Date	September 2024
Project	Statement of Cash Flows and Related Matters
Topic	Cover paper
Contacts	Nick Barlow (nbarlow@ifrs.org) Thathsara Ramanayake (thathsara.ramanayake@ifrs.org)

This paper has been prepared for discussion at a public meeting of the International Accounting Standards Board (IASB). This paper does not represent the views of the IASB or any individual IASB member. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB® *Update*.

Purpose and structure

1. The purpose of this meeting is for the International Accounting Standards Board (IASB) to announce that the project on the statement of cash flows and related matters is moving from the research pipeline to the research work plan. The IASB is not being asked to make any decisions.

Papers for the meeting

2. There are two papers for this meeting:
 - (a) Agenda paper 20A – Academic literature review; and
 - (b) Agenda paper 20B – Project commencement.

Next steps

3. We will conduct initial research which will form the basis for the IASB to decide on the scope of the project and plan to report our research findings to the IASB in Q1 2025.