

MINUTES



MEMORANDUM

**To:** Board Members  
**From:** Machut, x263  
**Subject:** Minutes of the June 19, 2019,  
Conceptual Framework: Measurement Board Meeting  
**Date:** June 20, 2019  
**cc:** Tosches

*The Board meeting minutes are provided for the information and convenience of constituents who want to follow the Board's deliberations. All of the conclusions reported are tentative and may be changed at future Board meetings. Decisions become final only after a formal written ballot to issue an Accounting Standards Update or a Statement of Financial Accounting Concepts.*

Topic: Conceptual Framework: Measurement

Basis for Discussion: FASB Memo No. 46, *Board Member Review of Measurement Approach*

Length of Discussion: 11:30 a.m. to 12:00 p.m. (EDT)

Attendance:

Board members present: Golden, Kroeker, Schroeder, Botosan, Hunt, Buesser, Cosper

Board members absent: None

Staff in charge of topic: Cappiello

Other staff at Board table: Kuhaneck, Leisenring, Proestakes, Switter, Carter, Gee, Durney, Machut, Harris

Outside participants: None

**Type of Document and Timing Based on the Technical Plan:**

The Board discussed an approach for developing a proposed measurement chapter of FASB Concepts Statement No. 8, *Conceptual Framework for Financial Reporting*.

**Tentative Board Decisions:**

The Board made no decisions.

**General Announcements:** None.