

MINUTES



MEMORANDUM

To: Board Members
From: Garrett, x353
Subject: Minutes of the November 13, 2019,
Conceptual Framework: Measurement Board Meeting
Date: November 19, 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. 48, *Merits of an Invitation to Comment*

Length of Discussion: 9:00 a.m. to 9:38 a.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, Durney, Garrett, Harris

Outside participants: None

Type of Document and Timing Based on the Technical Plan:

The Board provided its views on the issuance of an Invitation to Comment on the measurement chapter of the Conceptual Framework.

Tentative Board Decisions:

No Board decisions were made.

General Announcements:

The chairman directed the staff to begin work on the Invitation to Comment with input from the Board.