

MINUTES



MEMORANDUM

**To:** Board Members  
**From:** Popovski (x374)  
**Subject:** Minutes of Disclosures by Business Entities about Government Assistance April 5, 2018 Board Meeting  
**Date:** April 10, 2018  
**cc:** Dawn 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: Disclosures by Business Entities about Government Assistance

Basis for Discussion: FASB Memo 13 and 14

Length of Discussion: 9:00 a.m. to 10:15 a.m. EDT

Attendance:

Board members present: Golden, Kroeker, Botosan, Hunt, Monk (via phone), Schroeder, and Siegel  
Board members absent: None  
Staff in charge of topic: Gagnon  
Other staff at Board table: Mechanick and Popovski  
Outside participants: None

**Tentative Board Decisions:**

The Board discussed the proposed amendments and prior decisions made during redeliberations on the proposed Accounting Standards Update, *Government Assistance (Topic 832): Disclosures by Business Entities about Government Assistance*. The Board directed the staff to perform additional research on the project's scope and potential disclosures. No decisions were made.