

## IASB work plan - projected targets as at 13 March 2012

To access the project pages of these active projects, click on the respective project name in the table. A full list of all projects since 2006 and a list of recently completed and research projects, can be accessed via the links on the left hand side.

Agenda consultation	2012 Q1	2012 Q2	2012 Q3	2012 Q4		
Three-yearly public consultation	RT	Feedback Statement	Development of strategy			
Financial Crisis related projects	2012 Q1	2012 Q2	2012 Q3	2012 Q4	MoU	Joint
IFRS 9: Financial instruments (replacement of IAS 39)						
Classification and measurement			Target ED			
Impairment			Re-exposure		✓	✓
Hedge accounting						
General hedge accounting		Review draft	Target IFRS		✓	
Macro hedge accounting			Target DP or ED		✓	
Memorandum of Understanding projects	2012 Q1	2012 Q2	2012 Q3	2012 Q4	MoU	Joint
Leases			Re-exposure		✓	✓
Revenue recognition [ED, comments due 13 March 2012]		Consider comments received			✓	✓
Other Projects	2012 Q1	2012 Q2	2012 Q3	2012 Q4	MoU	Joint
Insurance contracts			Review draft or revised ED			✓
Annual improvements 2009-2011		Target completion				
Annual improvements 2010-2012		Target ED				
Annual improvements 2011-2013			Target ED			
Consolidation– Investment entities	RT					✓
Transition Guidance (Proposed amendments to IFRS 10) [ED, comments due 21 March 2012]	Comment Period	Target IFRS				
Post-implementation reviews	2012 Q1	2012 Q2	2012 Q3	2012 Q4		
IFRS 8 Operating Segments	Initiate review	Request for Views				
IFRS 3 Business Combinations		Initiate review				