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*This document is provided as a convenience to observers at IASB meetings, to assist them in following the Board's discussion. It does not represent an official position of the IASB. Board positions are set out in Standards.*

*These notes are based on the staff papers prepared for the IASB. Paragraph numbers correspond to paragraph numbers used in the IASB papers. However, because these notes are less detailed, some paragraph numbers are not used.*

### **INFORMATION FOR OBSERVERS**

**Board Meeting:        March 2006, London**

**Project:                Quarterly Technical Plan Materials (Agenda Paper 11)**

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1. Included in this package are:
  - a. A matrix of active agenda topics with projected publication dates for documents;  
[Remainder of paragraph not reproduced in observer note]
2. Each project team has also revised the short web summary and full project summary. These will be updated, if necessary, and posted to the web following the March meeting. We have not included the web and project summaries here, because doing so would make this a VERY long package.
3. As in previous meetings, we have asked all technical staff to attend the tech plan meeting. We do not expect the project teams to make individual reports, but they will be available to answer questions.
4. We recommend that the project matrix, perhaps with different headings and formatting, be posted to the IASB website following the March meeting.

# IASB PROJECT MATRIX -- Active Projects

31 March 2006

	Q2	2006 Q3	Q4	H1	2007 H2	2008	Beyond
Business Combinations Phase 2 (incl IAS 27)				IFRS			
Non-Financial Liabilities					IFRS		
Consolidations				ED		IFRS	
Financial Instruments Puttable instruments	ED			IFRS			
Insurance			PV			ED	IFRS
Conceptual Framework							Note 1
Phase A. Objectives and Qualitative Characteristics	ED						
Phase B. Elements, Recognition and Measurement				ED			
Phase C. Measurement				ED			
Phase D. Reporting Entity				ED			
Phase E. Presentation and Disclosure							TBD
Phase F. Purpose and Status							TBD
Phase G. Application to Not-for-Profit Entities							TBD
Phase H. Finalisation							TBD
Revenue Recognition			PV			ED	IFRS
Performance Reporting							
Phase A	ED			IFRS			
Phase B				PV		ED	IFRS

## QUARTERLY TECHNICAL PLAN MATERIALS

### IASB PROJECT MATRIX -- Active Projects

**31 March 2006**

		2006		2007		2008	Beyond
	Q2	Q3	Q4	H1	H2		
Short-Medium Term Convergence Projects							
Borrowing Costs	ED			IFRS			
Income Taxes	ED				IFRS		
Segments			IFRS				
Government Grants					ED	IFRS	Note 2
Joint Ventures			ED		IFRS		
Investment Properties							Note 3
Impairment							Note 3
Research and Development							Note 3
Liabilities and Equity							Note 4
Fair Value Measurement Guidance		ED			IFRS		
Emission Rights							Note 2
Earnings per share amendment	ED			IFRS			
Amendments to IFRS 2			IFRS				
Small and Medium-Sized Entities		ED			IFRS		

Note The IASB and FASB are considering how they will finalise the Conceptual Framework Project.

Note Work on government grants and emission rights has been deferred pending conclusion of work on other relevant projects.

Note Work is being led by the FASB.

Note Project being conducted as "modified joint." The IASB expects to make a formal agenda decision and begin work when the FASB has completed work on an initial discussion document.