

Staff Paper

Work Plan

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Session purpose

1. The session has two main purposes.
2. The first is to provide you with an overview of the IASB technical work plan. We have a large number of projects on our agenda and an ambitious timetable. In the first part of the session I will provide you with a brief summary of the main projects and explain why some projects are particularly important and which ones face the greatest pressure in terms of timing.
3. The second purpose is to provide you with an opportunity to express your views on the work plan. You will have the opportunity to discuss the plan as part of a round-table discussion.
4. To help you prepare for this session we have provided you with a paper (Paper 3A) that summarises our technical activities over the last six months and some of the major milestones we expect to achieve in the next six months.

This paper has been prepared by the technical staff of the IASB for the purposes of discussion at the meeting identified in the heading this paper.

The views expressed in this paper are those of the staff preparing the paper and do not purport to represent the views of any individual members of the Board of the IASB.

Any decisions made by the Board at the meeting at which this paper is discussed will be reported in *IASB Update*.

Official pronouncements of the IASB are published only after the Board has completed its full due process, including appropriate public consultation and formal voting procedures.

IASB Technical Staff paper

5. We have also provided you with a copy of the latest work plan (Paper 3B).
The plan identifies the due process documents we expect to publish between now and 30 June 2011.
6. It would be helpful if you could consider:
 - (a) Which of the projects on the active agenda do you consider to be the most important projects? In other words, which ones do you think should be given the most priority?
 - (b) Are there any projects on the active agenda that you think should be suspended? In other words, are there some projects that should be set aside for the time being because they are less important?
 - (c) Are there any issues that are not on the agenda that you think the Board should be addressing?
 - (d) Are there any ways that you think the Board could help constituents cope with the large volume of output? You might want to consider matters such as the effective dates for new requirements, whether we should permit early adoption of standards and the comment periods.
7. There will be other issues that you might want to raise, and you should not feel constrained by this list.