



London	13 April 2012	Agenda ref	2A

IASB Work plan, as at 23 March 2012

IASB work plan - projected targets as at 23 March 2012

	Next ma	ijor project mile	estone			
Agenda consultation	2012 Q1	2012 Q2	2012 Q3	2012 Q4		
Three-yearly public consultation		Feedback Statement	Development of strategy			
	Next ma	ijor project mile	estone		-	
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		\checkmark	\checkmark
Impairment			Re-exposure		\checkmark	\checkmark
Hedge accounting						
General hedge accounting		Review draft	Target IFRS		\checkmark	
Macro hedge accounting			Target DP or ED		\checkmark	
	Next ma	ijor project mile	estone			
Memorandum of Understanding projects	2012 Q1	2012 Q2	2012 Q3	2012 Q4	MoU	Joint
Leases			Re-exposure		\checkmark	\checkmark
Revenue recognition		Consider co receiv			\checkmark	\checkmark
	Next ma	ijor project mile	estone			
Other Projects	2012 Q1	2012 Q2	2012 Q3	2012 Q4	MoU	Joint
Insurance contracts			Review draft or revised ED			\checkmark
Annual improvements 2009- 2011		Target completion				
Annual improvements 2010- 2012		Target ED				
Annual improvements 2011- 2013			Target ED			
Consolidation-Investment entities	RT					\checkmark
Transition Guidance (Proposed amendments to IFRS 10)		Target Amendment				
	Next ma	ijor project mile	estone			
Post-implementation reviews	2012 Q1	2012 Q2				
IFRS 8 Operating Segments		Request for Views				
IFRS 3 Business Combinations		Initiate review				