

Emerging Economies Group
December 2019
Agenda paper 9

Emerging Economies Group meeting IASB Technical Update

Darrel Scott

The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board or the IFRS Foundation.

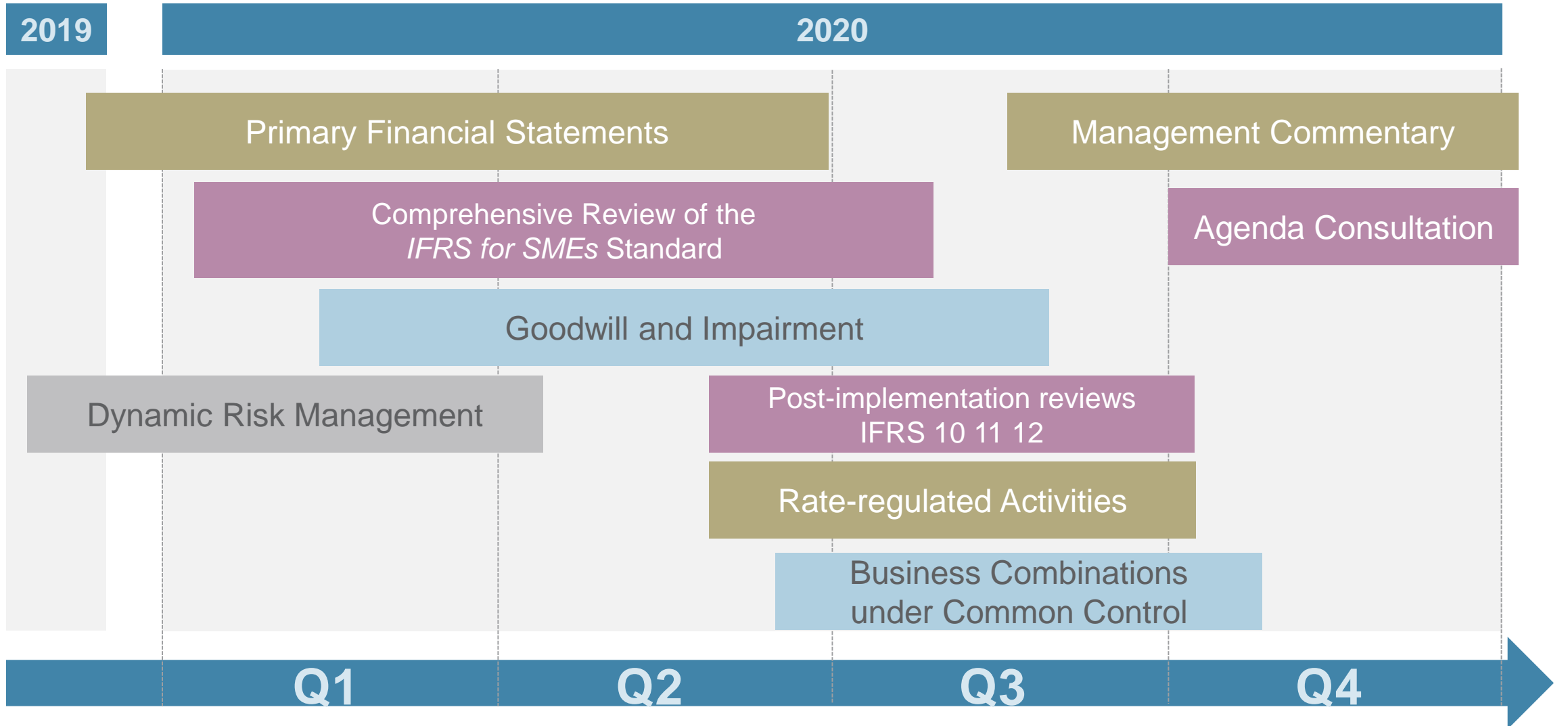
Question for EEG members

- The following slides summarise the International Accounting Standards Board's work plan.
- Do EEG members have any questions on the current work plan?



Current work plan

2020 major consultations



Forthcoming IFRS amendments

Next steps

Classification of liabilities as current or non-current

IFRS amendment
Q1 2020

Property, Plant and Equipment: Proceeds before Intended Use

IFRS amendment
Q1 2020

Onerous Contracts—Cost of Fulfilling a Contract

IFRS amendment
H1 2020

Accounting Policies and Accounting Estimates

IFRS amendment
(TBD)

Exposure Drafts out for comment

Comments due by

Deferred tax related to assets and liabilities from a single transaction

14 November

Disclosure Initiative—Accounting Policy Disclosure

29 November

Board considering feedback

Next steps

Amendments to IFRS 17 *Insurance Contracts*

Exposure Draft
feedback

Updating IFRS 3 reference to the
Conceptual Framework

Exposure Draft
feedback

Annual Improvements to IFRS Standards 2018 – 2020

Exposure Draft
feedback

Accounting Policy Changes

Decide project direction

Other technical projects

Next steps

Disclosure Initiative—Targeted Standards-level Review of Disclosures

Exposure Draft

IBOR Phase 2

Exposure Draft

Financial Instruments with Characteristics of Equity

Continue discussion about project direction

Subsidiaries that are SMEs

Review research findings

Provisions

Review research findings

Extractive Activities

Gather evidence to decide whether to start a project to replace IFRS 6 *Exploration for and Evaluation of Mineral Resources*

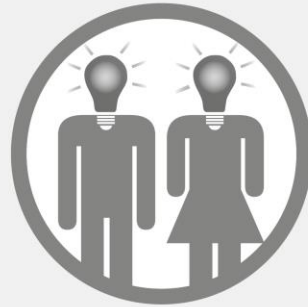
Pension Benefits that Depend on Asset Returns

Address inconsistency arising when amount of pension benefits depends on the return of a specified pool of assets, but pension liability is measured using a discount rate determined by reference to high quality corporate bond rates

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