



IFRS® Foundation  
Agenda Paper 1

# IASB's Third Agenda Consultation

## *Introduction*

IFRS Advisory Council  
January 2022

# Previous Advisory Council meetings on the IASB's Third Agenda Consultation

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In **September 2019**, the Advisory Council provided feedback that helped shape the content of the Request for Information, which sought feedback from stakeholders on the IASB's Third Agenda Consultation (Agenda Consultation).

In **May 2021**, the Advisory Council provided feedback on the questions in the Request for Information.

# Purpose of this meeting

Agenda Paper 1A	<p><b>Provide background on the Agenda Consultation</b></p> <ul style="list-style-type: none"><li>• Reminder about the Agenda Consultation</li><li>• Summary of feedback received</li><li>• IASB's decisions to date</li></ul>
Agenda Paper 1B	<p><b>Provide staff analysis of significant themes</b></p> <ul style="list-style-type: none"><li>• Connectivity between the IASB and the ISSB</li><li>• Partnering further with national standard-setters</li></ul>
Agenda Paper 1C	<p><b>Seek your advice on the IASB's strategic direction and balance for 2022 to 2026</b></p> <ul style="list-style-type: none"><li>• Advisory Council advice will assist with IASB decision-making in February</li><li>• Stakeholders believe IASB's current strategic direction and balance is about right</li><li>• Possible staff recommendation: Leave IASB's current strategic direction and balance largely unchanged, with some minor changes, in part to factor in possible effects of connectivity with ISSB. <b><i>Do you agree (see question 1 on slide 5)?</i></b></li></ul>
Agenda Paper 1D	<p><b>Seek your advice on priority accounting issues to add to the IASB's work plan for 2022 to 2026</b></p> <ul style="list-style-type: none"><li>• Advisory Council advice will assist with IASB decision-making in March / April.</li><li>• Estimated capacity available to add new projects to IASB's work plan is highly judgmental, compounded by evolving nature of connectivity with ISSB. <b><i>How should the IASB navigate this uncertainty (see question 2 on slide 4)?</i></b></li><li>• Assuming only small changes to IASB's current strategic direction and balance as noted above, stakeholder demand for new projects exceeds estimated capacity available to add new projects to IASB's work plan. <b><i>How should the IASB respond to this demand (see question 3 on slide 8)?</i></b></li></ul>

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