



# Agenda Consultation

## FASB | IASB Education Meeting

October 3, 2025

This paper has been prepared for discussion at a public education meeting of the US Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB). It is not intended to represent the views of the boards or any individual member of either board or the staff. Comments on the application of IFRS® Accounting Standards or US GAAP do not purport to set out acceptable or unacceptable application of IFRS Accounting Standards or US GAAP. Tentative technical decisions are made in public and reported in FASB Action Alert or in IASB Update. Official positions of the FASB or the IASB are determined after extensive due process and deliberations.

# Background

In the second half of 2024, the staff conducted outreach with a cross-section of over 200 stakeholders including investors, practitioners, preparers, and academics.



In January 2025, the FASB issued an Invitation to Comment (ITC), Agenda Consultation, to understand the next priority areas that the Board should address.



Feedback was received from over 120 respondents, which included comment letters and outreach discussions.



## INVITATION TO COMMENT

Issued: January 3, 2025  
Comments Due: June 30, 2025

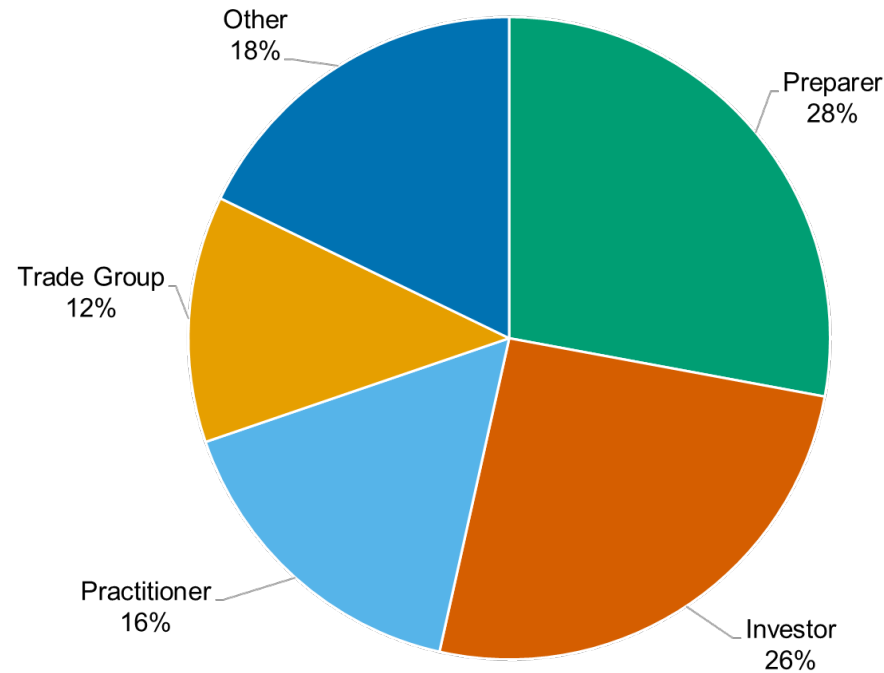
### Agenda Consultation

Comments should be addressed to:  
Technical Director  
File Reference No. 2025-ITC100

Financial Accounting Standards Board

# Agenda Consultation Responses

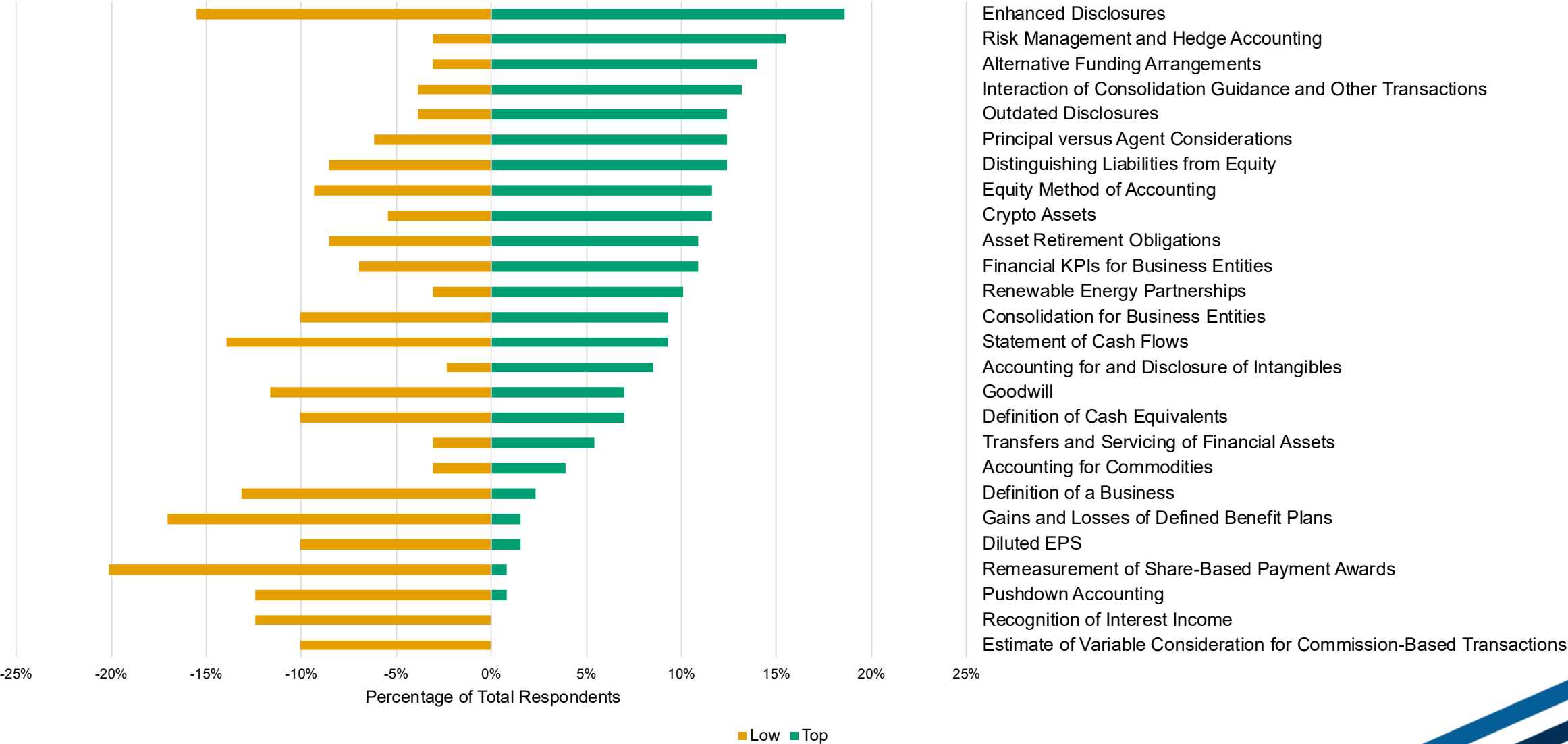
- As part of the agenda consultation process, the FASB received 129 responses\* from the following types of stakeholders:\*\*



\* Responses include feedback from comment letters, stakeholder outreach meetings, and advisory group meetings received through August 29, 2025. The stakeholders represent a variety of industries, including pharmaceuticals, insurance, oil and gas, energy and environmental, crypto, and financial services.

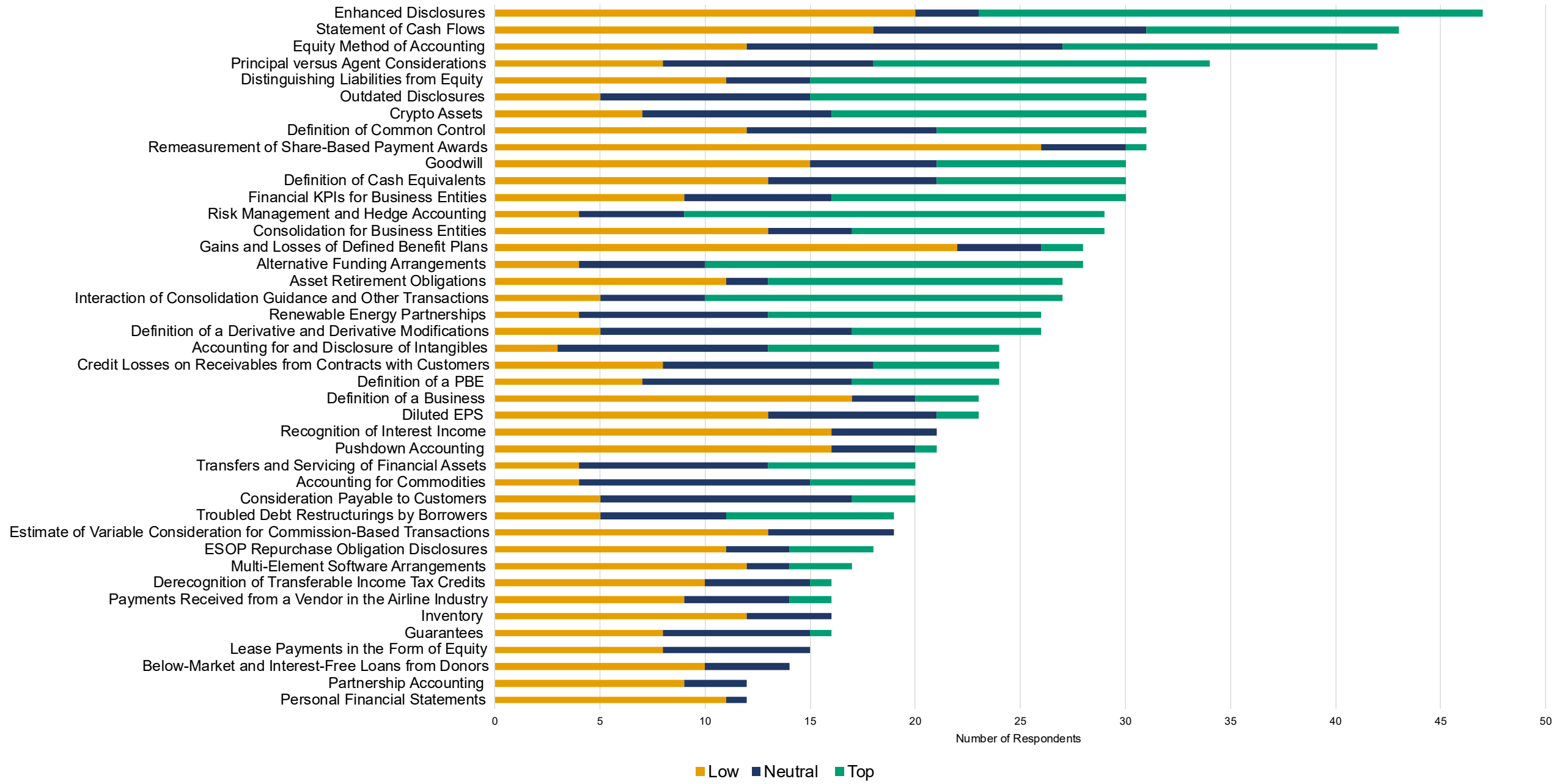
\*\* Category (a) *investor* includes investor advocate groups, and category (b) *other* includes individuals, advisory groups, academics, state society representatives, and standard setters.

# Top Priorities versus Low Priorities for Select Topics\*



\* The chart includes select topics only. Respondents that did not express views or expressed neutral opinions on a topic are excluded from this chart.

Prioritization by ITC Topic



# Next Steps



The Board will begin to analyze ITC feedback and make changes to the technical and research agendas based on all feedback received and the Board's agenda criteria.



In 2026, the FASB staff will issue an agenda consultation report that summarizes the robust stakeholder feedback received and how that feedback has influenced the Board's research and technical agendas.

# Thank You

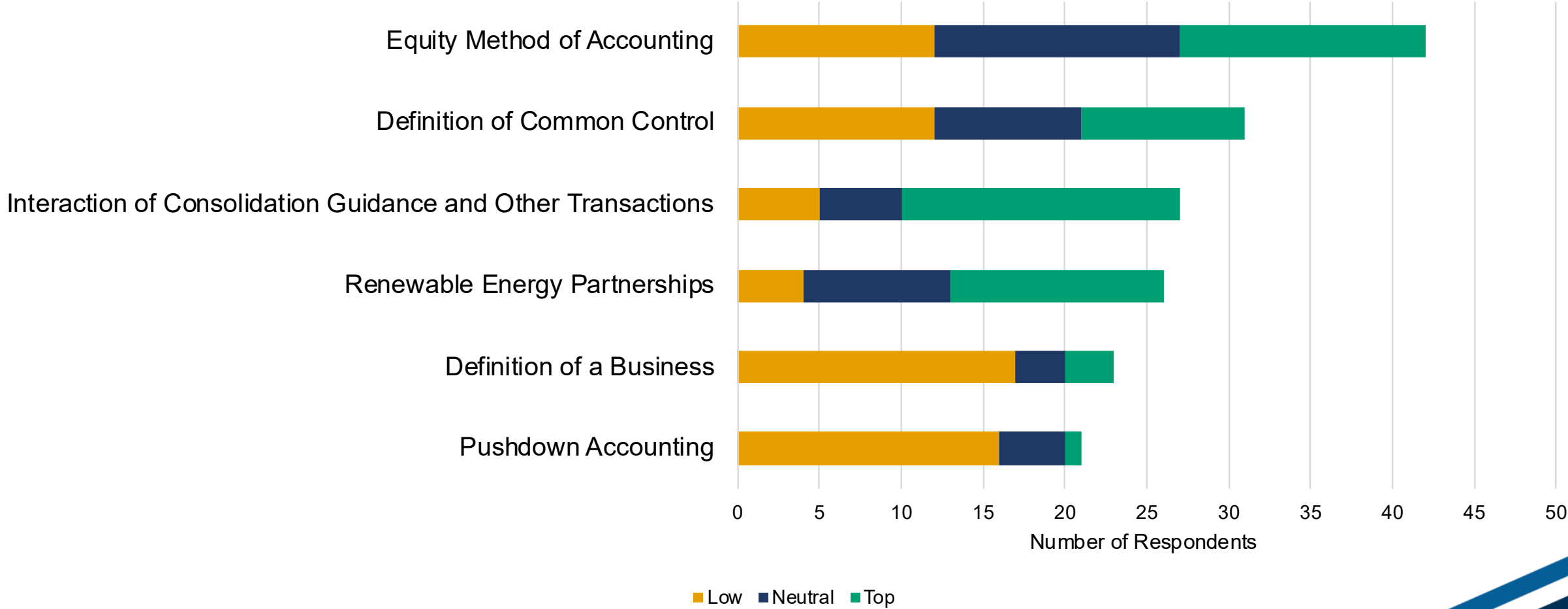
# Appendix A

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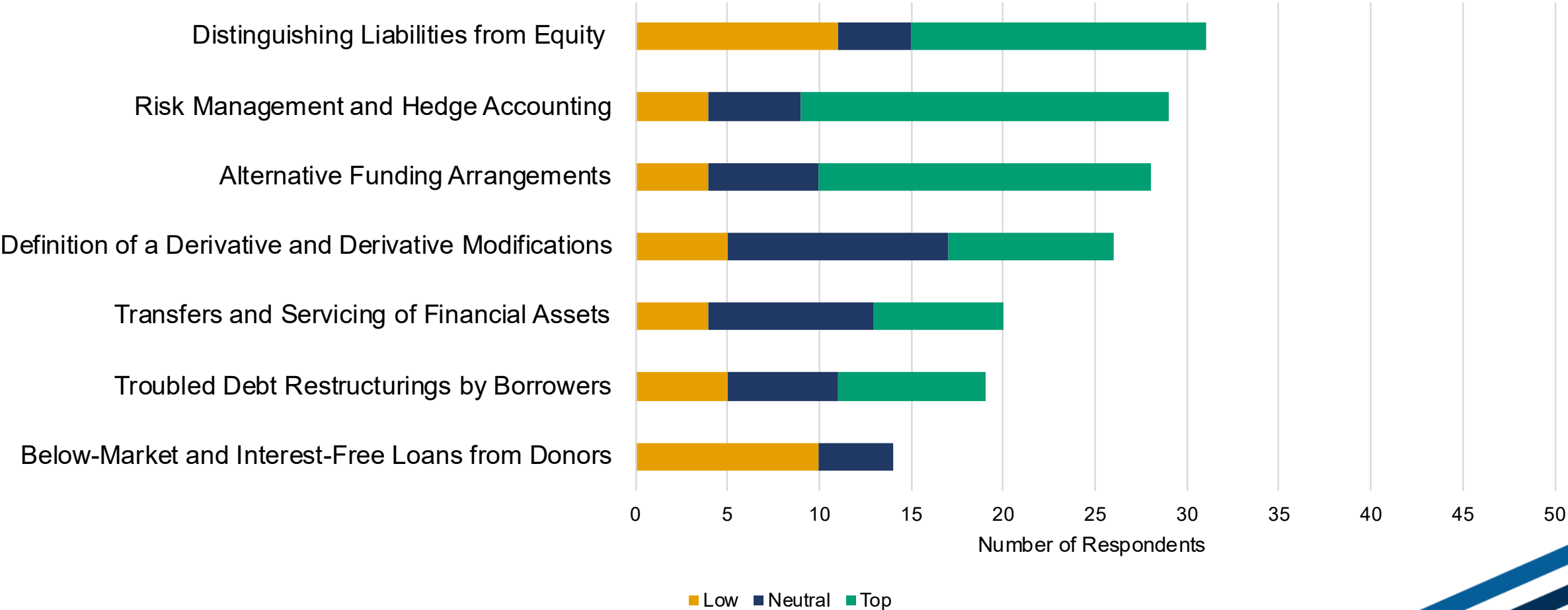
## Priorities by ITC Topic Presented by Chapter



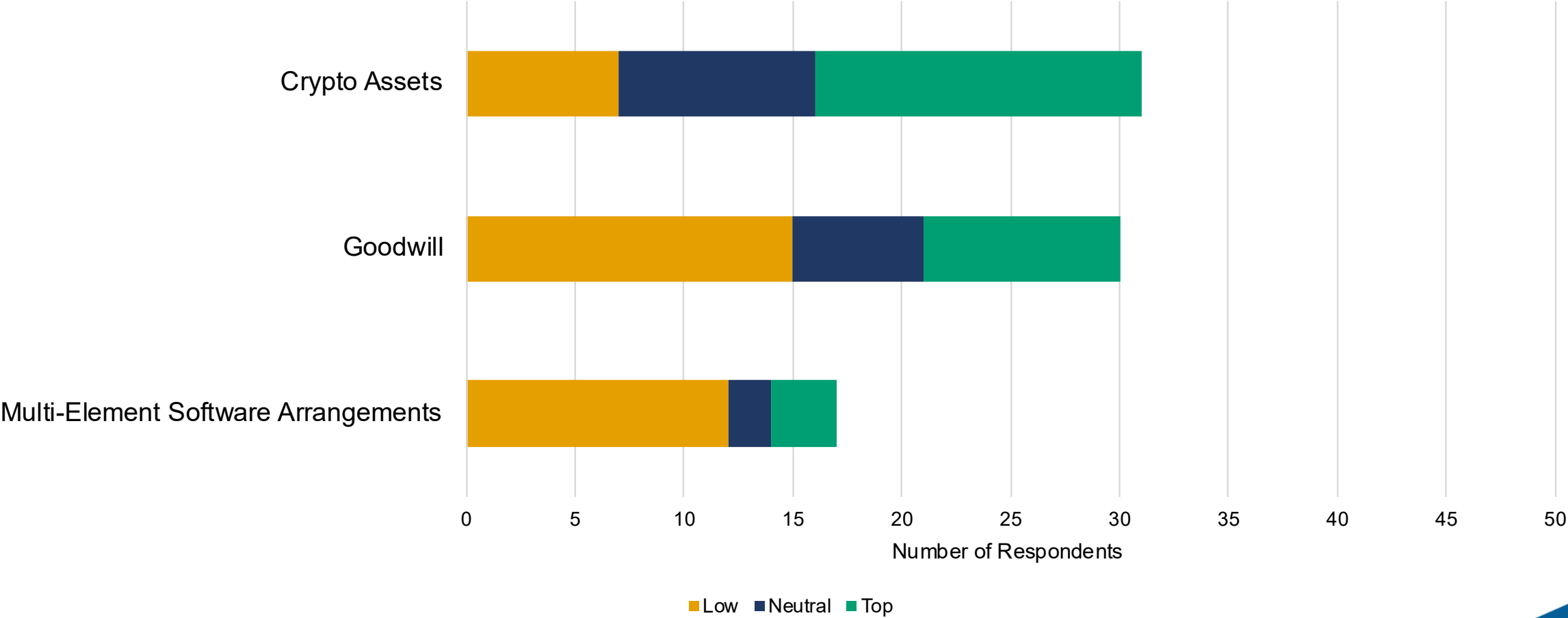
# Chapter 1—Combination of Entities



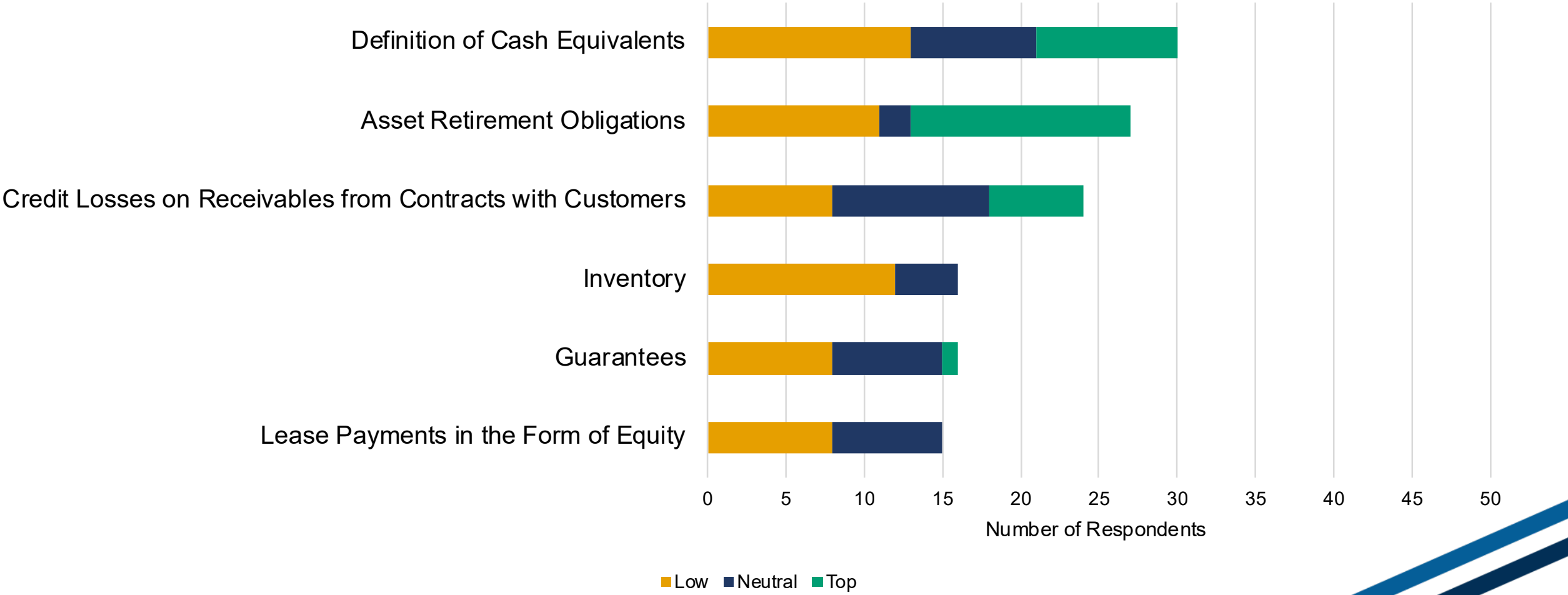
# Chapter 2—Financial Instruments



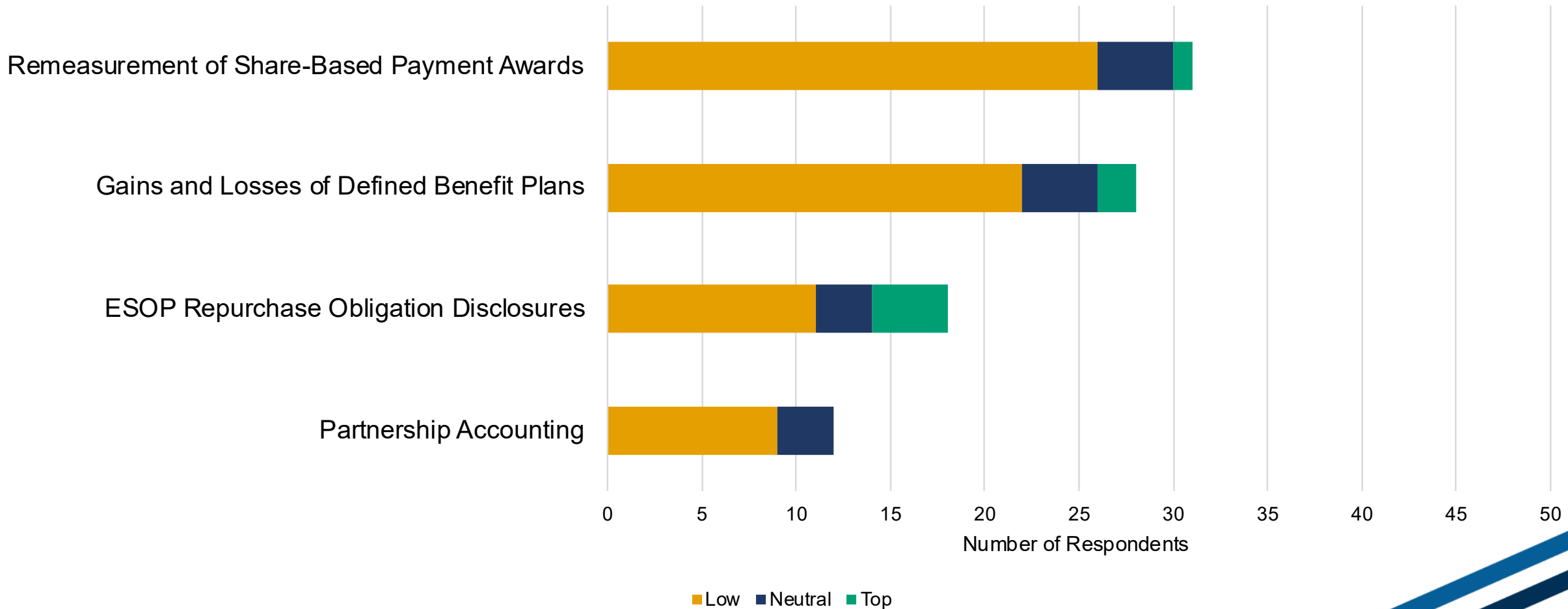
# Chapter 3—Intangibles



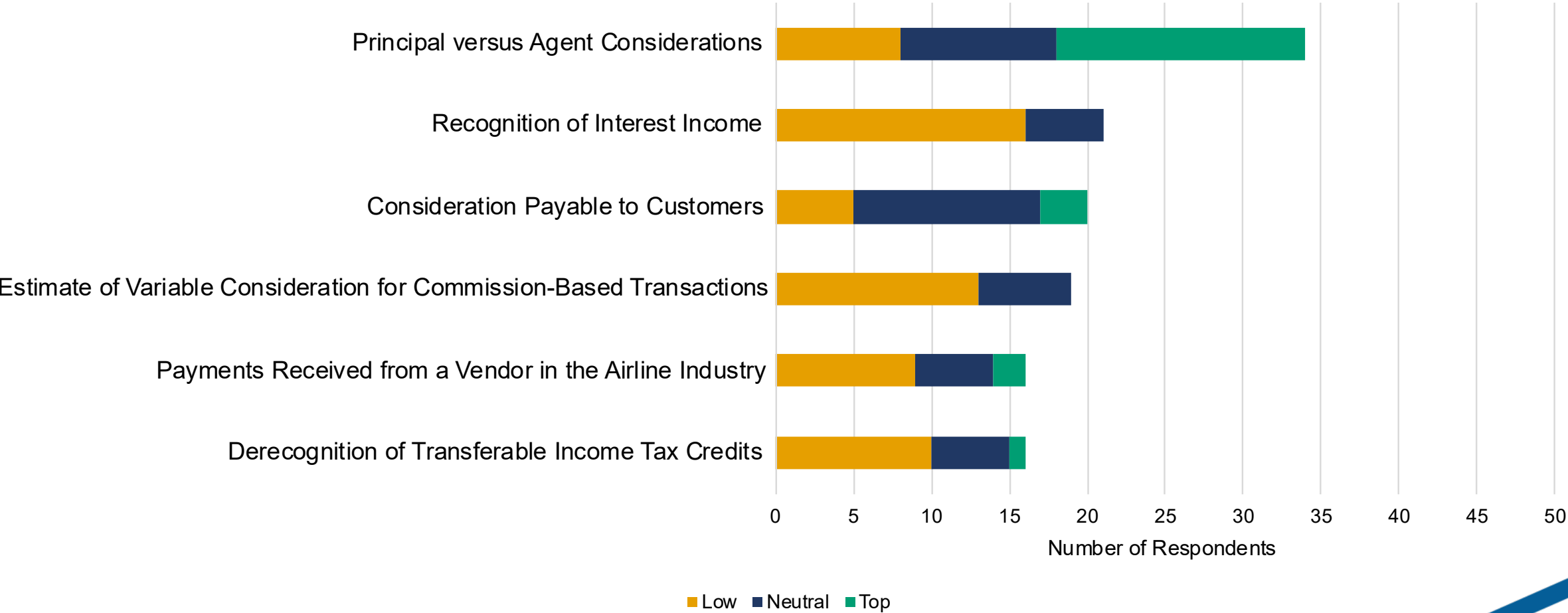
# Chapter 4—Other Assets and Liabilities



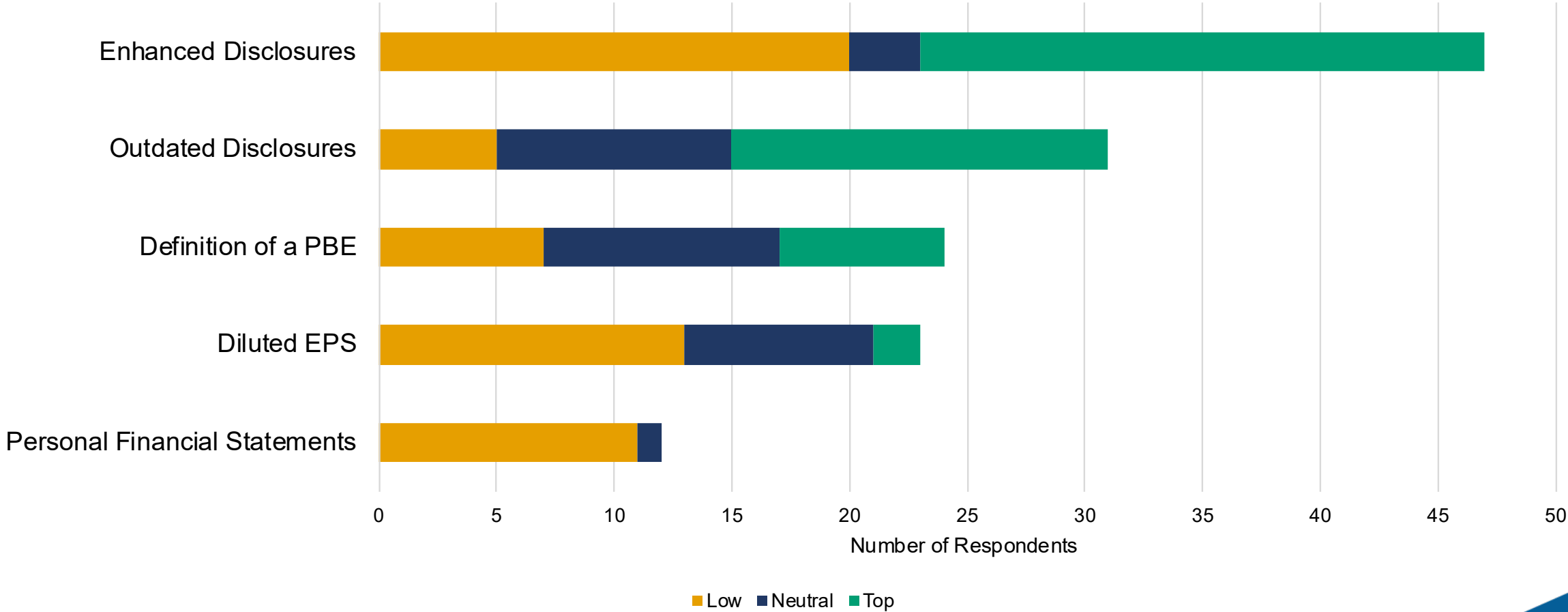
# Chapter 5—Retirement and Other Employee Benefits



# Chapter 6—Income and Expenses



# Chapter 7—Presentation and Disclosure of Financial Reporting Information



# Chapter 8—Current Research Agenda Projects

