# Staff paper

Agenda reference: 8

**IASB ® meeting**

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| Date | **November 2026** |
| Project | **Work Plan Update** |
| Topic | **Cover note** |
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## Introduction and purpose

1. At its October 2026 meeting, the International Accounting Standards Board (IASB) received an update on its work plan. During that meeting the staff indicated that they expect to bring two papers to the IASB before the end of the year: one discussing when to start the post-implementation review on IFRS 17 *Insurance Contracts* and the other discussing whether to add new project(s) to the work plan.

2. At this meeting:

   (a) Agenda Paper 8A *Initiation of the project* asks, the IASB if it wishes to start the post-implementation review on IFRS 17 *Insurance Contracts* in the first quarter of 2027.

   (b) Agenda Paper 8B *Adding projects to the work plan* asks the IASB whether it wants to add new project(s) to the work plan. The possibilities include:

      (i) Operating segments;

      (ii) Pollutant pricing mechanisms;

      (iii) Hyperinflationary accounting;

      (iv) Cryptoassets; and

(v) Project resulting from the Post-Implementation Review of IFRS 16 Leases.