

Technical Agenda Overview

Revised January 8, 2024

RECOGNITION & MEASUREMENT PROJECTS	Next Milestone	Expected Date
Accounting for and Disclosure of Software Costs	Board deliberations	Ongoing
Accounting for Environmental Credit Programs	Board deliberations	Ongoing
Accounting for Government Grants	Board deliberations	Ongoing
Codification Improvements (next phase)	Board deliberations	Ongoing
Codification Improvements—Amendments to Remove References to the Concepts Statements	Final ASU	1Q 2024
Financial Instruments—Credit Losses (Topic 326)—Purchased Financial Assets	Board redeliberations	Ongoing
Induced Conversions of Convertible Debt Instruments (EITF Issue No. 23-A)	Exposure Draft	Comments Due March 18, 2024
Scope Application of Profits Interest Awards: Compensation—Stock Compensation (Topic 718)	Final ASU	1Q 2024
Topic 815—Derivatives Scope Refinements	Board deliberations	Ongoing
Topic 815—Hedge Accounting Improvements	Board deliberations	Ongoing
PRESENTATION & DISCLOSURE PROJECTS	Next Milestone	Expected Date
Disaggregation—Income Statement Expenses	Board redeliberations	Ongoing
Interim Reporting—Narrow-Scope Improvements	Exposure Draft	2Q 2024
Statement of Cash Flows Targeted Improvements	Board deliberations	Ongoing
FRAMEWORK PROJECTS	Next Milestone	Expected Date
Conceptual Framework: Measurement	Exposure Draft	Comments Due March 20, 2024

RESEARCH PROJECTS
Accounting for and Disclosure of Intangibles
Accounting for Commodities
Consolidation for Business Entities
Definition of a Derivative
Financial Key Performance Indicators for Business Entities
Statement of Cash Flows

POST-IMPLEMENTATION PROJECTS
Credit Losses
Leases
Revenue Recognition