Technical Plan as of April 25, 2013

ACTIVE JOINT FASB/IASB PROJECTS:	2013 2Q	2013 3Q	2013 4Q
Revenue Recognition	**F**		
Investment Companies	**F**		
Leases	**E**		
Insurance Contracts	**E**		
Accounting for Financial Instruments			
Classification and Measurement	**C**		
Impairment	**C**		
Hedging			

ACTIVE FASB PROJECTS:	2013 2Q	2013 3Q	2013 4Q
Fair Value Measurement Disclosures of Private Company Equity Securities by Employee Benefit Plans	**E**		
Going Concern	**E**		
Technical Corrections and Improvements	**E**		
Definition of a Nonpublic Entity		**E**	
Reporting Discontinued Operations		**C**	
Consolidation: Policy and Procedures			**F**
Transfers and Servicing: Repurchase Agreements and Similar Transactions			**F**
Not-for-Profit Financial Reporting: Financial Statements			**E**
Disclosure Framework			
Accounting for Financial Instruments: Liquidity and Interest Rate Disclosures			

INACTIVE PROJECTS: *(see separate table below)*

FASB RESEARCH PROJECTS:	2013 2Q	2013 3Q	2013 4Q
Accounting for Government Assistance			
Application of Asset- or Entity-Based Guidance to Nonfinancial Assets Held in an Entity			
Not-for-Profit Financial Reporting: Other Financial Communications			
Pensions			

	2013		
EMERGING ISSUES TASK FORCE PROJECTS:	**2Q**	**3Q**	**4Q**
Accounting for the Excess in the Fair Value of Assets over Liabilities of a Consolidated Collateralized Financing Entity (12-G)	**F**		
Accounting for Investments in Qualified Affordable Housing Projects (13-B)	**C**		
Inclusion of the Fed Funds Rate as a Benchmark Interest Rate for Hedge Accounting Purposes (13-A)			
Presentation of a Liability for an Unrecognized Tax Benefit When a Net Operating Loss or Tax Credit Carryforward Exists (13-C)			
Recognition of New Accounting Basis (Pushdown) in Certain Circumstances (12-F)			
Accounting for Service Concession Arrangements (12-H)			
Accounting for Multiple Foreign Currency Exchange Rates (10-B) *(Inactive Issue)*			

	2013		
PRIVATE COMPANY COUNCIL PROJECTS:	**2Q**	**3Q**	**4Q**
Private Company Decision-Making Framework	**C**	**F**	
Consolidating Variable Interest Entities			
Accounting for Plain Vanilla Interest Rate Swaps with Single Counterparties			
Recognizing and Measuring Various Identifiable Intangible Assets Acquired in Business Combinations			

INACTIVE PROJECTS: *The following projects were reassessed as lower priority projects. Further action is not expected in the near term.*

Conceptual Framework:

- Reporting Entity
- Measurement
- Elements and Recognition

Earnings per Share

Emissions Trading Schemes

Financial Instruments with Characteristics of Equity

Financial Statement Presentation

Income Taxes

Investment Property Entities