

Late October 2011 Technical Plan	2011	2012	
ACTIVE JOINT FASB/IASB PROJECTS:	4Q	1H	2H
Standards Projects:			
Balance Sheet—Offsetting	F		
Consolidation: Policy and Procedures	E		
Revenue Recognition	E		
Insurance Contracts		E	
Leases		E	
Investment Companies		C	
Accounting for Financial Instruments			
Classification and Measurement ¹			
Impairment ¹			
Hedging			
INACTIVE JOINT FASB/IASB PROJECTS <i>(see next page)</i>			
	2011	2012	
FASB PROJECTS:	4Q	1H	2H
Presentation of Comprehensive Income: Reclassification of Items of Other Comprehensive Income	E,F		
Codification Technical Corrections (including Certain Amendments to Various Codification Topics to Conform Terminology to Topic 820)	C	F	
Disclosures about Risks and Uncertainties and the Liquidation Basis of Accounting (formerly Going Concern)		E	
Impairment of Indefinite-Lived Intangible Assets		E	
Disclosure Framework		D	
Investment Property Entities		C	
Disclosure of Certain Loss Contingencies			
	2011	2012	
FASB RESEARCH PROJECT:	4Q	1H	2H
Decision-making Framework for Private Companies ²			
	2011	2012	
FASB EMERGING ISSUES TASK FORCE PROJECTS:	4Q	1H	2H
Derecognition of in Substance Real Estate (10-E)	F		
Parent's Accounting for the Cumulative Translation Adjustment (CTA) upon the Sale or Transfer of a Group of Assets within a Foreign Subsidiary That Meets the Definition of a Business (11-A)			
Accounting for Multiple Foreign Currency Exchange Rates (10-B) <i>(Inactive Issue)</i>			

¹The FASB is continuing to redeliberate the issues in this project and once those redeliberations are completed, the Board will decide whether to reexpose those decisions for public comment. At a minimum, however, before issuing the final document, the FASB intends to expose for public comment the proposed amendments to the *FASB Accounting Standards Codification*® (as required by the FASB's Rules of Procedure).

²The timing of the Discussion Paper will be coordinated with the outcome of the FAF's [Plan to Establish the Private Company Standards Improvement Council \(PCASIC\)](#). The comment letter period on that plan ends January 14, 2012.

INACTIVE JOINT FASB/IASB PROJECTS

The following joint projects were reassessed as lower priority projects. Further action is not expected in the near term.

Standards Projects:

Emissions Trading Schemes

Financial Instruments with Characteristics of Equity

Financial Statement Presentation

Reporting Discontinued Operations

Earnings per Share

Income Taxes

Postretirement Benefit Obligations including Pensions (Phase 2)

Conceptual Framework Project:

Reporting Entity

Measurement

Elements and Recognition