

## Technical Agenda Overview

Revised July 1, 2016

<b>FRAMEWORK PROJECTS</b>	<b>Current Stage</b>	<b>Timing</b>
Conceptual Framework: Measurement	Initial deliberations	
Conceptual Framework: Presentation	Drafting ED	<b>Q3 2016</b>
Disclosure Framework: Board's Decision Process	ED redeliberations	

<b>RECOGNITION &amp; MEASUREMENT: BROAD PROJECTS</b>	<b>Current Stage</b>	<b>Timing</b>
Accounting for Financial Instruments: Hedging	Drafting ED	<b>Q3 2016</b>
Insurance: Targeted Improvements to the Accounting for Long-Duration Contracts	Drafting revised ED	<b>Q3 2016</b>

<b>RECOGNITION &amp; MEASUREMENT: NARROW PROJECTS</b>	<b>Current Stage</b>	<b>Timing</b>
Accounting for Goodwill Impairment	ED out for public comment	<b>Ends July 11, 2016</b>
Accounting for Identifiable Intangible Assets in a Business Combination for Public Business Entities and Not-for-Profit Entities	Initial deliberations	
Accounting for Income Taxes: Intra-Entity Asset Transfers	Drafting final standard	<b>Q3 2016</b>
Accounting for Interest Income Associated with the Purchase of Callable Debt Securities	Initial deliberations	
Clarifying the Definition of a Business (phase 1)	ED redeliberations	
Clarifying the Scope of Subtopic 610-20 and Accounting for Partial Sales of Nonfinancial Assets ( <i>formerly Definition of a Business phase 2</i> )	ED out for public comment	<b>Ends Aug 5, 2016</b>
Clarifying When a Not-for-Profit Entity That Is a General Partner Should Consolidate a For-Profit Limited Partnership (or Similar Entity)	Drafting ED	<b>Q3 2016</b>
Consolidation: Interests Held through Related Parties that Are under Common Control	ED out for public comment	<b>Ends July 25, 2016</b>
Liabilities & Equity: Targeted Improvements	Drafting ED	<b>Q3 2016</b>
Nonemployee Share-Based Payment Accounting Improvements	Initial deliberations	
Revenue Recognition of Grants and Contracts by Not-for-Profit Entities	Initial deliberations	
Subsequent Accounting for Goodwill for Public Business Entities and Not-for-Profit Entities	Initial deliberations	

<b>RECOGNITION &amp; MEASUREMENT: NARROW PROJECTS <i>(continued)</i></b>	<b>Current Stage</b>	<b>Timing</b>
Technical Corrections and Improvements	ED out for public comment	<b>Ends July 5, 2016</b>
Technical Corrections and Improvements—Update 2014-09, Revenue from Contracts with Customers	ED out for public comment	<b>Ends July 2, 2016</b>

<b>PRESENTATION &amp; DISCLOSURE PROJECTS</b>	<b>Current Stage</b>	<b>Timing</b>
Disclosure Framework: Disclosure Review—Defined Benefit Plans	ED redeliberations	
Disclosure Framework: Disclosure Review—Fair Value Measurement	ED redeliberations	
Disclosure Framework: Disclosure Review—Income Taxes	Drafting ED	<b>Q3 2016</b>
Disclosure Framework: Disclosure Review—Inventory	Initial deliberations	
Disclosure Framework: Disclosures—Interim Reporting	Initial deliberations	
Disclosure Framework: Entity's Decision Process	ED redeliberations	
Disclosures by Business Entities about Government Assistance	ED redeliberations	
Employee Benefit Plan Master Trust Reporting (EITF 16-B)	Drafting ED	<b>Q3 2016</b>
Financial Statements of Not-for-Profit Entities (phase 1)	Drafting final standard	<b>Q3 2016</b>
Financial Statements of Not-for-Profit Entities (phase 2)	ED redeliberations	
Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost	ED redeliberations	
Restricted Cash (EITF 16-A)	ED redeliberations	
Simplifying the Balance Sheet Classification of Debt	Drafting ED	<b>Q3 2016</b>
Statement of Cash Flows: Classification of Certain Cash Receipts and Cash Payments (EITF 15-F)	Drafting final standard	<b>Q3 2016</b>

<b>RESEARCH PROJECTS</b>
Accounting for Financial Instruments: Interest Rate Risk Disclosures
Accounting for Income Taxes: Presentation of Tax Expense/Benefit
Applying Variable Interest Entity Guidance to Entities under Common Control
Consolidation
Distinguishing Liabilities from Equity (including convertible debt)
Financial Performance Reporting (including 2014 Financial Performance Reporting research project; as well as broader research on potential improvements to the performance statement, other comprehensive income, cash flows statement (including classification), and segment reporting)
Intangible Assets (including research and development)
Inventory and Cost of Sales
Pensions and Other Postretirement Employee Benefit Plans