

## Technical Agenda Overview

Revised October 5, 2016

<b>FRAMEWORK PROJECTS</b>	<b>Current Stage</b>	<b>Timing</b>
Conceptual Framework: Measurement	Initial deliberations	
Conceptual Framework: Presentation	ED out for public comment	<b>Ends Nov 9, 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	ED out for public comment	<b>Ends Nov 22, 2016</b>
Insurance: Targeted Improvements to the Accounting for Long-Duration Contracts	ED out for public comment	<b>Ends Dec 15, 2016</b>

<b>RECOGNITION &amp; MEASUREMENT: NARROW PROJECTS</b>	<b>Current Stage</b>	<b>Timing</b>
Accounting for Goodwill Impairment	ED redeliberations	
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>Q4 2016</b>
Accounting for Interest Income Associated with the Purchase of Callable Debt Securities	ED out for public comment	<b>Ends Nov 28, 2016</b>
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 redeliberations	
Clarifying When a Not-for-Profit Entity That Is a General Partner Should Consolidate a For-Profit Limited Partnership (or Similar Entity)	ED redeliberations	
Consolidation: Interests Held through Related Parties that Are under Common Control	Drafting final standard	<b>Q4 2016</b>
Determining the Customer of the Operation Services in a Service Concession Arrangement (EITF 16-C)	Drafting ED	<b>Q4 2016</b>

<b>RECOGNITION &amp; MEASUREMENT: NARROW PROJECTS (continued)</b>	<b>Current Stage</b>	<b>Timing</b>
Liabilities & Equity: Targeted Improvements	Drafting ED	<b>Q4 2016</b>
Nonemployee Share-Based Payment Accounting Improvements	Initial deliberations	
Revenue Recognition of Grants and Contracts by Not-for-Profit Entities	Initial deliberations	
Scope of Modification Accounting in Topic 718	Drafting ED	<b>Q4 2016</b>
Subsequent Accounting for Goodwill for Public Business Entities and Not-for-Profit Entities	Initial deliberations	
Technical Corrections and Improvements	ED redeliberations	
Technical Corrections and Improvements—Update 2014-09, Revenue from Contracts with Customers	ED redeliberations	

<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	ED redeliberations	
Disclosure Framework: Disclosure Review—Inventory	Drafting ED	<b>Q4 2016</b>
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)	ED redeliberations	
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)	Drafting final standard	<b>Q4 2016</b>
Simplifying the Balance Sheet Classification of Debt	Drafting ED	<b>Q4 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)— <i>comments on agenda consultation Invitation to Comment due October 17, 2016</i>
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)— <i>comments on agenda consultation Invitation to Comment due October 17, 2016</i>
Intangible Assets (including research and development)— <i>comments on agenda consultation Invitation to Comment due October 17, 2016</i>
Inventory and Cost of Sales
Pensions and Other Postretirement Employee Benefit Plans— <i>comments on agenda consultation Invitation to Comment due October 17, 2016</i>