













High priority for













Unlikely

Work plan

Objective: assess
 examinability of each area of
 work based on priority given
 to it by the IASB.

| Project | Next milestone | Expected date | Open for comment |
|---|----------------------------|----------------|------------------|
| MP Accounting Policies and Accounting Estimates (Amendments to IAS 8) | Exposure Draft | September 2017 | |
| MP Availability of a refund (Amendments to IFRIC 14) | IFRS Amendment | Q4 2017 | |
| MP Borrowing costs eligible for capitalisation (Amendments to IAS 23) | Exposure Draft Feedback | July 2017 | |
| RP Business Combinations under Common Control | Discussion Paper | H1 2018 | |
| MP Classification of Liabilities (Amendments to IAS 1) | IFRS Amendment | H1 2018 | |
| SP Conceptual Framework | Conceptual Framework | Q4 2017 | |
| MP Definition of a business (Amendments to IFRS 3) | IFRS Amendment | H1 2018 | |
| SP Definition of Material (Amendments to IAS 1 and IAS 8) | Exposure Draft | September 2017 | |
| RP Discount Rates | Research Summary | September 2017 | |

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|--|-----------------------------|----------------|--|
|  Dynamic Risk Management | Discussion Paper | H2 2018 | |
|  Fees in the '10 per cent' test for derecognition (Amendments to IFRS 9) | Exposure Draft | | |
|  Financial Instruments with Characteristics of Equity | Discussion Paper | Q4 2017 | |
|  Goodwill and Impairment | Discussion Paper | H1 2018 | |
|  IAS 8 Accounting policy changes resulting from agenda decisions | Exposure Draft | H1 2018 | |
|  IFRS Taxonomy Update—Common Practice (IFRS 13) | Proposed Update | H1 2018 | |
|  IFRS Taxonomy Update—IFRS 17 Insurance Contracts | Proposed Update Feedback | Q4 2017 |  Submit letter by 18/09/17: Proposed IFRS Taxonomy Update |
|  Improvements to IFRS 8 Operating Segments (Amendments to IFRS 8 and IAS 34) | Exposure Draft Feedback | Q4 2017 |  Submit letter by 31/07/17: Exposure Draft |
|  Income tax consequences of payments on instruments classified as equity (Amendments to IAS 12) | Exposure Draft Feedback | July 2017 | |
|  Long-term interests in associates and joint ventures (Amendments to IAS 28) | IFRS Amendment | September 2017 | |

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|---|------------------------------------|----------------|--|
|  Materiality Practice Statement | Practice Statement | September 2017 | |
|  Plan Amendment, Curtailment or Settlement (Amendment to IAS 19) | IFRS Amendment | October 2017 | |
|  Post-implementation Review of IFRS 13 Fair Value Measurement | Request for Information Feedback | Q4 2017 |  Submit letter by 22/09/17: Request for Information |
|  Prepayment Features with Negative Compensation (Amendments to IFRS 9) | IFRS Amendment | Q4 2017 | |
|  Previously Held Interests in a Joint Operation (Amendments to IFRS 3 and IFRS 11) | IFRS Amendment | October 2017 | |
|  Primary Financial Statements | Discussion Paper or Exposure Draft | H1 2018 | |
|  Principles of Disclosure | Discussion Paper Feedback | H1 2018 |  Submit letter by 02/10/17: Discussion Paper |
|  Property, Plant and Equipment: Proceeds before Intended Use (Amendments to IAS 16) | Exposure Draft Feedback | Q4 2017 |  Submit letter by 19/10/17: Exposure Draft |
|  Rate-regulated Activities | Discussion Paper or Exposure Draft | H1 2018 | |

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|---|------------------|----------------|------------------|
|  Share-based Payment | Research Summary | September 2017 | |