

Current Technical Plan (as of 1/15/13)**2013****ACTIVE JOINT FASB/IASB PROJECTS:****1Q 2Q 2H**

Investment Companies

F

Leases

E

Accounting for Financial Instruments

Classification and Measurement

E

Impairment

C

Hedging

Consolidation: Policy and Procedures

F

Revenue Recognition

F

Insurance Contracts

E

2013**ACTIVE FASB PROJECTS:****1Q 2Q 2H**

Balance Sheet Offsetting—Scope Clarification of ASU No. 2011-11

F

Liquidation Basis of Accounting

F

Nonpublic Entities: Clarification of a Fair Value Disclosure Requirement

C,F

Presentation of Comprehensive Income: Reclassifications Out of
Accumulated Other Comprehensive Income

F

Reporting Discontinued Operations

E

Technical Corrections and Improvements

E

Transfers and Servicing: Repurchase Agreements and Similar Transactions

C

Definition of a Nonpublic Entity

E

Going Concern

E

Not-for-Profit Financial Reporting: Financial Statements

E

Accounting for Financial Instruments: Liquidity and Interest Rate
Disclosures

Disclosure Framework

INACTIVE PROJECTS: *(see separate table below)*

FASB RESEARCH PROJECTS:	2013		
	1Q	2Q	2H
Private Company Decision-Making Framework		E,F	
Application of Asset- or Entity-Based Guidance to Nonfinancial Assets Held in an Entity			
Not-for-Profit Financial Reporting: Other Financial Communications			

FASB EMERGING ISSUES TASK FORCE PROJECTS:	2013		
	1Q	2Q	2H
Parent's Accounting for the Cumulative Translation Adjustment upon the Sale or Transfer of a Group of Assets That Is a Nonprofit Activity or a Business within a Consolidated Foreign Entity (11-A)	F		
Not-for-Profit Entities: Contributed Services from an Affiliate (12-B)	F		
Accounting for Joint and Several Liability for Which the Total Amount of the Obligation is Fixed (12-D)	F		
Accounting for the Excess in the Fair Value of Assets over Liabilities of a Consolidated Collateralized Financing Entity (12-G)			F
Recognition of New Accounting Basis (Pushdown) in Certain Circumstances (12-F)			
Accounting for Service Concession Arrangements (12-H)			
Inclusion of the Fed Funds Rate as a Benchmark Interest Rate for Hedge Accounting Purposes (13-A)			
Accounting for Investments in Tax Credits (13-B)			
Presentation of a Liability for an Unrecognized Tax Benefit When a Net Operating Loss or Tax Credit Carryforward Exists (13-C)			
Accounting for Multiple Foreign Currency Exchange Rates (10-B) (<i>Inactive Issue</i>)			

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

Postretirement Benefit Obligations including Pensions (Phase 2)