

Home > IFRS Foundation work plan

IFRS Foundation work plan

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The work plan sets out the IFRS Foundation's projects.

It includes the IASB's financial accounting projects and the ISSB's sustainability-related reporting projects at different stages in the standard-setting process—research, standard-setting and maintenance—and highlights the next project milestone. Specific updates on the work plan are [listed here](#).

The work plan also includes the work of the IFRS Interpretations Committee on application questions, the work of the SME Implementation Group (questions and answers), revisions to the IFRS Taxonomy, as well as strategic or cross-cutting projects.

The work plan is usually updated after each IASB, Interpretations Committee or ISSB meeting. Projects can also be updated on an ad hoc basis, usually in conjunction with the publication of a due process document.

Content focus

- Accounting
- Sustainability
- Foundation & Governance

Integrated Reporting

Search

Go

Clear filter

Print table

MP **Amendments to the Classification and Measurement of Financial Instruments**

Exposure Draft

March 2023

-

IFRS 9

RP **Business Combinations under Common Control**

Decide Project Direction

-

-

IFRS 3

SP **Business Combinations—Disclosures, Goodwill and Impairment**

Exposure Draft

-

-

IFRS 3

IAS 36

SP **Climate-related Disclosures**

IFRS Sustainability Disclosure Standard

Q2 2023

-

AQ **Consolidation of a Non-hyperinflationary Subsidiary by a Hyperinflationary Parent (IAS 21 and IAS 29)**

Decide Project Direction

-

-

IAS 21

IAS 29

AQ Definition of a Lease—Substitution Rights (IFRS 16)

Tentative Agenda Decision Feedback

March 2023

-

IFRS 16

SP Disclosure Initiative—Subsidiaries without Public Accountability: Disclosures

IFRS Accounting Standard

-

-

SP Disclosure Initiative—Targeted Standards-level Review of Disclosures

Project Summary

March 2023

-

IAS 1

IAS 19

IFRS 13

SP Dynamic Risk Management

Exposure Draft

-

-

IFRS 9

RP Equity Method

Decide Project Direction

April 2023

-

IAS 28

RP Extractive Activities

Decide Project Direction

Q3 2023

-

IFRS 6

SP Financial Instruments with Characteristics of Equity

Exposure Draft

H2 2023

-

Conceptual Framework

IAS 32

IFRS 9

SP **General Sustainability-related Disclosures**

IFRS Sustainability Disclosure Standard

Q2 2023

-

TP **IFRS Accounting Taxonomy Update—2022 General Improvements and Common Practice**

Proposed IFRS Taxonomy Update Feedback

February 2023

-

TP **IFRS Accounting Taxonomy Update—Amendments to IFRS 16 and IAS 1**

IFRS Taxonomy Update

March 2023

-

IAS 1

IFRS 16

TP **IFRS Sustainability Disclosure Taxonomy**

Proposed IFRS Sustainability Disclosure Taxonomy

H2 2023

-

MP **International Tax Reform—Pillar Two Model Rules**

Exposure Draft Feedback

April 2023

**Exposure Draft**

Submit letter by: 10/03/23

IAS 12

SG **ISSB Consultation on Agenda Priorities**

Request for Information

Q2 2023

-

MP **Lack of Exchangeability (Amendments to IAS 21)**

IFRS Accounting Standard Amendment

Q3 2023

-

IAS 21

SP Management Commentary

Decide Project Direction

-

-

Practice Statement 1

RP Post-implementation Review of IFRS 15 Revenue from Contracts with Customers

Request for Information

Q2 2023

-

IFRS 15

RP Post-implementation Review of IFRS 9—Impairment

Request for Information

Q2 2023

-

IFRS 9

SP Primary Financial Statements

IFRS Accounting Standard

-

-

IAS 1

IAS 7

MP Provisions—Targeted Improvements

Decide Project Direction

-

-

Conceptual Framework

IAS 37

IFRIC 21

SP Rate-regulated Activities

IFRS Accounting Standard

-

-

IFRS 14

SP Second Comprehensive Review of the IFRS for SMEs Accounting Standard

Exposure Draft Feedback

Q2 2023



Exposure Draft

Submit letter by: 07/03/23

IFRS for SMEs

MP **Supplier Finance Arrangements**
IFRS Accounting Standard Amendment
Q2 2023
-
IAS 7
IFRS 7

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