



# Updated IASB and ISSB work plan — Analysis (September 2024)

23 September 2024

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Following the IASB and ISSB meetings this month, we have analysed the work plan on the IFRS Foundation website to see what changes have resulted from the meetings and other developments since the work plan was last revised in July 2024.

Below is an analysis of all changes made to the work plan since our last analysis on [29 July 2024](#).

## Standard-setting projects

- *Business Combinations — Disclosures, Goodwill and Impairment* — Feedback to the exposure draft is now expected in October 2024 (previously Q4 2024)
- *Enhancing the SASB Standards* — This project has been added to the work plan and an exposure draft is expected in Q1 2025.
- *Equity Method* — Feedback to the exposure draft is expect in H1 2025.

## Maintenance projects

- *Addendum to the Exposure Draft Third edition of the IFRS for SMEs Accounting Standard* — IFRS for SMEs Accounting Standard is expected in Q1 2025.
- *Climate-related and Other Uncertainties in the Financial Statements* — Feedback to the exposure draft is expected in Q1 2025.
- *Power Purchase Agreements* — Final amendments are expected to be issued in Q4 2024.
- *Provisions — Targeted Improvements* — Exposure draft is now expected to be issued in November 2024 (previously Q4 2024).
- *Updating the Subsidiaries without Public Accountability: Disclosures Standards* — Feedback to the exposure draft is expected in Q1 2025.

## Research projects

- *Intangible Assets* — Review of the research is now expected October 2024 (previously Q4 2024)

## Other projects

- *IFRS Accounting Taxonomy Update — Contracts for Renewable Electricity* — Feedback to the Proposed IFRS Taxonomy Update is expected in Q4 2024.

- *IFRS Accounting Taxonomy Update — Primary Financial Statements* — Feedback to the Proposed IFRS Taxonomy Update is now expected in November 2024 (previously Q4 2024).
- *IFRS Accounting Taxonomy Update — Subsidiaries Without Public Accountability: Disclosures and Amendments to IFRS 7 and IFRS 9* — Feedback to the Proposed IFRS Taxonomy Update is expected in Q4 2024.

The above is a faithful comparison of the IASB and ISSB work plan at 29 July 2024 and 23 September 2024. For access to the current work plan at any time, please [click here](#).