

Technical Agenda Overview

Revised December 17, 2025

PROJECTS	Next Milestone	Expected Date
Accounting for Debt Exchanges	Final ASU	1Q 2026
Accounting for Environmental Credit Programs	Final ASU	1Q 2026
Accounting for Transfers of Crypto Assets	Board deliberations	Ongoing
Classification of Certain Digital Assets as Cash Equivalents	Board deliberations	Ongoing
Codification Improvements (Evergreen)	Initial deliberations	Ongoing
Equity Method of Accounting: Targeted Improvements	Board deliberations	Ongoing
Initial Measurement of Paid-in-Kind Dividends on Equity-Classified Preferred Stock	Final ASU	2Q 2026
Statement of Cash Flows Targeted Improvements	Board deliberations	Ongoing

RESEARCH PROJECTS
Accounting for and Disclosure of Intangibles
Accounting for Commodities
Accounting for Derivatives
Agenda Consultation
Consolidation for Business Entities
Financial Key Performance Indicators for Business Entities
Hedge Accounting
Statement of Cash Flows

EITF
Application of the Topic 815 Normal Purchases and Normal Sales Scope Exception to Electricity Contracts
Application of Topic 715 to Market-Return Cash Balance Plans
Mortgage Servicing Rights—Recapture

POST-IMPLEMENTATION REVIEW
Credit Losses