
GASAC Priorities for the GASB's Technical Plan

Topic	Current Status	Rank
Debt Disclosures, including Direct Borrowing	Pre-Agenda Research	
Going Concern Disclosures-Statement 56	Pre-Agenda Research	
Revenue Recognition for Exchange and Exchange-Like Transactions-Statement 62	Pre-Agenda Research	
Electronic Financial Reporting	Monitoring Activity	
Accounting for Equity Interests in Component Units	Potential Topic	
Emissions Trading (Carbon Credits)	Potential Topic	
Exchange and Exchange-Like Financial Guarantees	Potential Topic	
Financial Transactions with Characteristics of Both Loans and Grants	Potential Topic	
Impairments of Assets Other Than Capital Assets	Potential Topic	
In-Kind Contributions	Potential Topic	
Interim Financial Reporting	Potential Topic	
Investment Fees	Potential Topic	
Popular Reporting	Potential Topic	
Present Value	Potential Topic	
Preservation Method	Potential Topic	
Reporting Unit Presentations	Potential Topic	
Social Impact Bonds	Potential Topic	
Social Security Disclosures	Potential Topic	
Accounting for Prior-Period Adjustments, Accounting Changes...-Statement 62	Potential Reexamination Topic	
Asset Impairment: Capital Assets-Statement 42	Potential Reexamination Topic	
Capitalization of Interest Costs-Statement 62	Potential Reexamination Topic	
Chapter 9 Bankruptcies-Statement 58	Potential Reexamination Topic	
Compensated Absences-Statement 16	Potential Reexamination Topic	
Conduit Debt-Interpretation 2	Potential Reexamination Topic	
Costs and Initial Rental Operations of Real Estate-Statement 62	Potential Reexamination Topic	
Deferred Compensation Plans-Statement 32	Potential Reexamination Topic	
Derivative Instruments-Statements 53 and 64	Potential Reexamination Topic	
Escheat Property-Statement 21	Potential Reexamination Topic	
Intangible Assets-Statement 51	Potential Reexamination Topic	
Inventory-Statement 62	Potential Reexamination Topic	
Landfills-Statement 19	Potential Reexamination Topic	
Nonexchange Transactions-Statements 33 and 36	Potential Reexamination Topic	
Nonmonetary Transactions-Statement 62	Potential Reexamination Topic	
Note Disclosures-Statement 38	Potential Reexamination Topic	
Pollution Remediation Obligations-Statement 49	Potential Reexamination Topic	
Regulated Operations-Statements 62 and 65	Potential Reexamination Topic	
Research and Development-Statement 62	Potential Reexamination Topic	
Right of Offset-Statement 62	Potential Reexamination Topic	
Sales & Pledges of Receivables & Future Revenues-Statements 48 and 65	Potential Reexamination Topic	
Sales of Real Estate-Statement 62	Potential Reexamination Topic	
Securities Lending & Reverse Repurchase Agreements-Statement 28 & Interp. 3	Potential Reexamination Topic	
Statistical Section-Statement 44	Potential Reexamination Topic	
Termination Benefits-Statement 47	Potential Reexamination Topic	
Troubled Debt Restructurings-Statement 62	Potential Reexamination Topic	

Classifications

High priority (H)—please classify no more than 6 in this category

Medium priority (M)—please classify no more than 6 in this category

Low priority (leave blank)—everything not classified as H or M