List of issues considered but not included within *Annual Improvements to IFRSs 2009–2011 cycle*

Standard	Subject	Board updates	Board agenda papers	IFRIC updates	Committee agenda papers
IFRS 3	Contingent consideration and first-time adoption	IASB Update July 2010	AP 14E	IFRIC Update March 2010	AP 7B
IFRS 8	Determination of scope	IASB Update July 2010	AP 14E	IFRIC Update March 2010	AP 7C
IAS 1	Amendments from Conceptual Framework project	IASB Update February 2012	AP 12D	N/A	N/A
IAS 32	Clarification of the puttable instruments criteria for income trust units	IASB Update July 2010	AP 14E	IFRIC Update May 2010	AP 14

List of issues considered but not included within *Annual Improvements to IFRSs 2010–2012 cycle*

Standard	Subject	Board updates	Board agenda papers	IFRIC updates	Committee agenda papers
IFRS 2	Modification of a share-based payment from cash-settled to equity-settled	IASB Update September 2011	AP 7L	IFRIC Update May 2011	AP 7
IFRS 3	Settlement of pre-existing relationships	IASB Update May 2011	AP 10	IFRIC Update November 2010	AP 15
	Hedging the foreign exchange risk in a business combination			IFRIC Update January 2011	AP 4
IFRS 8	Identification of chief operating decision maker (CODM)	IASB Update November 2011	AP 2A	IFRIC Update September 2011	AP 11
IAS 1	Encouraged versus required disclosures	IASB Update October 2010	AP 3F	IFRIC Update September 2010	AP 8
IAS 8	Hierarchy of guidance to select an accounting policy	IASB Update May 2011	AP 10	IFRIC Update March 2011	AP 6
IAS 16	Recognition of compensation when it 'becomes receivable'	IASB Update November 2011	AP 2D	IFRIC Update September 2011	AP 10
IAS 21	Repayments of investments and foreign currency translation reserve	IASB Update October 2010	AP 3F	IFRIC Update September 2010	AP 7
IAS 27	Contributions to a jointly controlled entity or an associate	IASB Update September 2011	AP 7L	IFRIC Update May 2011	AP 13
IAS 28	Equity method	IASB Update September 2011	AP 7L	IFRIC Update May 2011	AP 14
	Purchase in stages-fair value as deemed cost			IFRIC Update July 2010	AP 16
IAS 36	Accounting for impairment testing of goodwill when non-controlling interests are recognised	IASB Update May 2011	AP 10	IFRIC Update September 2010	AP 10
IAS 41	Revenue on sale of agricultural produce	IASB Update May 2011	AP 10	IFRIC Update November 2010	AP 14

List of issues considered but not included within *Annual Improvements to IFRSs 2011–2013 cycle*

Standard	Subject	Board updates	Board agenda papers	IFRIC updates	Committee agenda papers
IAS 7	Classification of cash payments for deferred and contingent consideration			IFRIC Update November 2011	AP 7
IAS 39	Term-extending in fixed rate-debt instruments			IFRIC Update March 2012	AP 11