



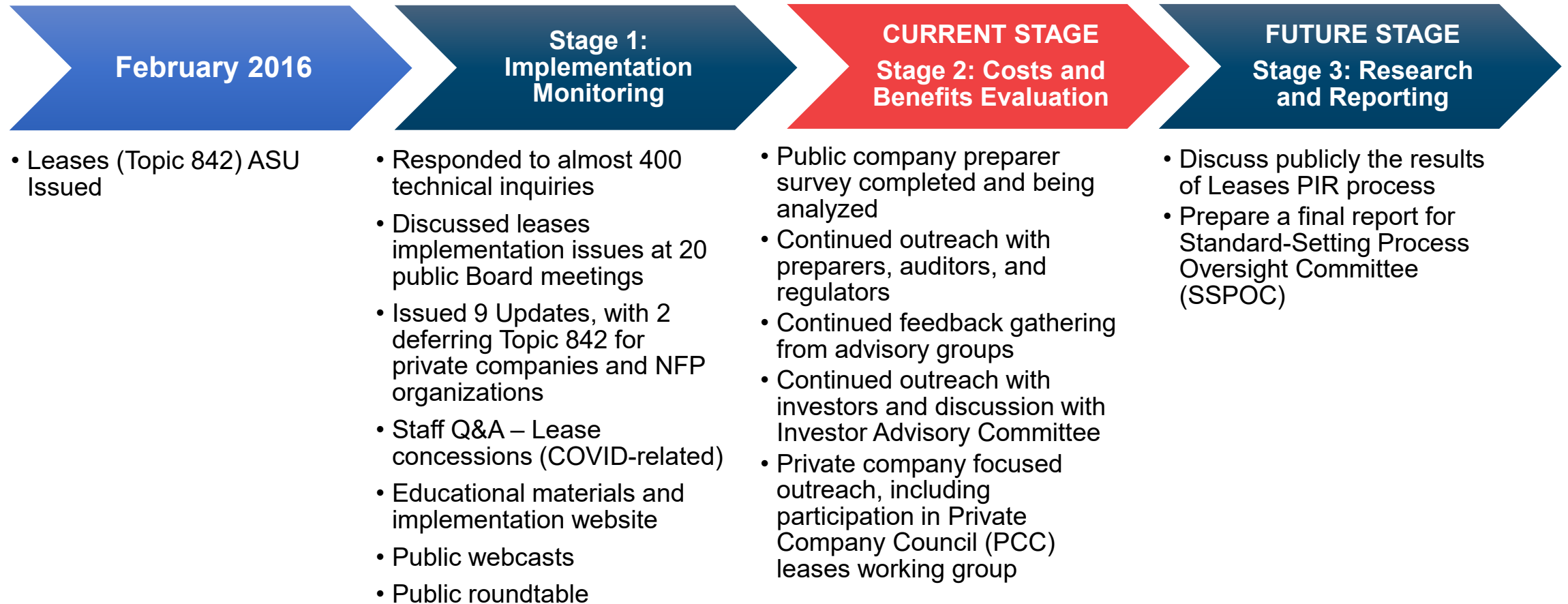
Leases Post-Implementation Review

FASB | IASB Education Meeting

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Leases—Post Implementation Review (PIR)



Leases—Upcoming PIR Activities

PIR Activities

- Conduct financial statement investor outreach with public and nonpublic entities
- Nonpublic entity survey on implementation and ongoing application costs
- Academic analyses of Topic 842 implementation

Other Nonpublic Entity Activities

- PCC working group—determine whether private company issues exist and, if so, identify potential solutions