Beyond the GAAP

Mazars Newsletter on accounting standards

From October 2006 to November 2014

A

Accounting bodies
- Mazars’ presence in the international accounting bodies
  *Doctrine in daily life n°3*

Accounting policies, accounting estimates, errors
- IASB to publish a limited exposure draft proposing amendments to IAS 8 on changes in accounting policies
  *IFRS news n°56*

Adoption of standards and interpretations
- Adoption of IFRS standards in Europe: a new, longer, more political and uncertain process?
  *Focus studies n°4*
- Changes to the procedure for adoption of IFRS in Europe
  *IASB news n°3*
- Endorsement of IFRIC 10 and IFRIC 11
  *IFRIC news n°5*
- EFRAG recommendation on adoption of the IASB standards
  *News n°2*
- EU adopts swathe of standards
  *European matters n°62*
- European Commission launches consultation on the impact of IFRSs
  *Europe n°80*
- Standards endorsement process
  *News n°25*
- Towards a quicker adoption of IFRS standards in Europe
  *News n°11*

Annual improvements
- Adoption of the Annual improvements
  *European matters n°19*
- Annual improvements process
  *IFRS news n°12*
- Annual improvements to IFRSs
  *IASB news n°7*
- Annual improvements to IFRSs: what’s new in 2010
  *IFRS News n°30*
- Annual Improvements 2009-2011 Cycle endorsed in Europe
  *European matters n°65*
- Annual improvements to IFRSs – Cycle 2010-2012
  *A Closer Look n°57*
- Endorsement of annual improvements
  *IFRS news n°32*
- Endorsement of the May 2010 Improvements to IFRSs
  *European matters n°42*
- Exposure draft on annual improvements to IFRS: 2010-2012 cycle
  *IFRS news n°55*
- IASB’s annual omnibus of improvements to IFRS
  *A Closer Look n°34*
  *A Closer Look n°73*
- IFRS improvements, 2009 project
  *IFRS News n°26*
- IFRS improvements, 2011 project
  *IFRS News n°46*
- IFRS improvement project: what amendments are being proposed?
  *A Closer Look n°15*
- Improvements to IFRSs - year 2008
  *IFRS News n°12*
Improvement to IFRS standards - 2009 version

A Closer Look n°22

Improvements to IFRSs, 2009 project

A Closer Look n°27

Improvements to IFRSs: the IASB issued two cycles

IFRS news n°72

Improvements to IFRSs – 2012-2014 Cycle

IFRS news n°72, n°81

Publication of Annual Improvements to IFRSs

IFRS News n°12

Publication of the 2009-2011 Cycle of Annual Improvements

IFRS news n°56

Publication of the 2010-2013 Cycle of Annual Improvements

IFRS news n°62

Proposed improvements to IFRSs

A Closer Look n°17

State of play in the IFRS annual improvements process

IFRS news n°10

Application of standards and interpretations

Consultation on the effectives dates of new standards

IFRS News n°38

Effective date of future standards

IFRS news n°43

Implementation dates for new standards

IFRS News n°29

Presentation and publication of the ICAEW report on the implementation of IFRS in Europe

European matters n°6

Standards and interpretations applicable as of 31 December 2006

Focus Studies n°1

Standards and interpretations applicable as at June 30 2007

Focus Studies n°4

Standards and interpretations applicable as at December 31 2007

Focus Studies n°7

Standards and interpretations applicable as of 30 June 2008

A Closer Look n°13

Standards and interpretations applicable as of 31 December 2009

A Closer Look n°19

Standards and interpretations applicable as of 30 June 2010

A Closer Look n°23

Standards and interpretations applicable to the 31 December 2009

A Closer Look n°29

Standards and interpretations applicable as of 30 June 2010

A Closer Look n°35

Standards and interpretations applicable at 31 December 2010

A Closer Look n°40

Standards and interpretations applicable as of 30 June 2011

A Closer Look n°45

Standards and interpretations applicable at 31 December 2011

A Closer Look n°50

Standards and interpretations applicable at 30 June 2012

A Closer Look n°56

Standards and interpretations applicable at 31 December 2012

A Closer Look n°61

Standards and interpretations applicable at 31 December 2013

A Closer Look n°72

Standards and interpretations applicable at 30 June 2014

A Closer Look n°78

Standards and interpretations applicable at 31 December 2014

A Closer Look n°83

Survey on the effective dates of new texts

IFRS News n°44

Assets held for sale and discontinued operations

Application of IFRS 5 in the event of loss of joint control or significant influence

IFRS news n°32

Discontinued operations and assets held for sale

IFRS news n°29

IFRS 5: an involving standard

A Closer look n°19

New definition of a discontinued operation: the Board decides.

IFRS news n°26

Publication of an exposure draft on the definition of discontinued operations

IFRS news n°15

Round table on IASCF governance

IFRS news n°13

The definition of a discontinued operation in IFRS 5 may not be amended after all

IFRS news n°27

The IFRIC looks at IFRS 5

IFRIC news n°3

Biological assets

Bearer biological assets

IFRS news n°64, n°68

Bearer plants – amendment finalised

IFRS news n°76

IAS issues amendments for bearer plants

IFRS news n°79

Borrowing costs

Adoption of the revised IAS 23

Europe news n°18

European impact study on the implementation of the revised IAS 23 – Borrowing Costs

European matters n°12

IAS 23 - Borrowing costs

IASB news n°1, News n°3

Practical difficulties in the application of the revised IAS 23: IASB clarifications on the calculation of the capitalization rate for general borrowing costs

IFRS News n°26

Business combinations

Adoption of IFRS 3 and IAS 27

European matters n°24

Business combinations

IASB news n°1

Business combinations and consolidation: highlights of the new standards in 25 questions and answers

A Closer Look n°10

Business combinations phase II

IASB news n°3

Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27

Focus Studies n°5

Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27

IASB news n°7
- ESMA report on the quality of financial information on business combinations   European matters n°79
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control European matters n°52
- Entities invited to share their practical experience of IFRS 3 European matters n°75
- European impact study for IFRS 3 and IAS 2 European matters n°18
- IASB launches post-implementation review of IFRS 3 Business Combinations IFRS news n°74, A Closer Look n°75
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview A Closer Look n°8
- Impact of IAS 27R on operations other than business combinations A Closer Look n°35
- Launch of post-implementation review of IFRS 3 IFRS news n°69
- New option for the measurement of non-controlling interests in business combinations IASB news n°4
- Publication of two draft interpretations for comments IFRS news n°56
- Publication of revised IFRS 3 and IAS 27 News n°8
- Puts on non-controlling interests IFRS news n°34
- Puts on non-controlling interests: towards a scope amendment of IAS 32? A Closer Look n°43
- Puts on non-controlling interests: IASB rejects Interpretations Committee proposals IFRS news n°48
- Puts on non-controlling interests (NCI): the Committee recommends recognition of changes in P&L A Closer Look n°52
- Puts on non-controlling interests: confirmation that changes in the value of the liability shall be recognised in profit or loss News n°63
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations A Closer Look n°57
- What are the transitional issues of the new standards on business combinations and consolidation? A Closer Look n°33
- What impacts will IFRS 3R have on business combinations completed as of 2010? A Closer Look n°34

C

CESR (see also ESMA)
- CESR: information from the IFRS database European matters n°7, n°13
- CESR: new extract from the accounting studies database A Closer Look n°18
- CESR report on the implementation of IFRSs in Europe European matters n°7
- CESR survey of the application of IAS 39 and IFRS 7 amendments on reclassification of financial assets European matters n°25
- CESR: 5th extract from the accounting studies database European matters n°21
- CESR: 6th extract from the accounting studies database European matters n°26
- CESR: 7th extract from the accounting studies database European matters n°29
- CESR: 8th extract from the database of enforcement decisions European matters n°36
- CESR: 9th extract from the database of enforcement decisions European matters n°38

Conceptual Framework
- IASB reviews the Conceptual Framework for IFRSs A Closer look n°69
- Conceptual framework: latest IASB publications IFRS news n°12
- Conceptual framework: evaluation IFRS news n°21
- Definition of a liability IFRS news n°13
- General definition of liabilities IASB news n°7
- IASB completes the first phase of its Conceptual Framework Project News n°37
- IASB publishes Discussion Paper on the Conceptual Framework News n°69
- Measurement IASB news n°7

Concession arrangements
- Adoption of IFRIC 12: The European Commission had done it! European matters n°21
- ARC approves adoption of IFRIC 12 European matters n°17
- Concessions round-table on 13 November 2006 News n°1
- European effect study relative to IFRIC 12 - Service Concession Arrangements European matters n°13
- Publication of the IFRIC 12 interpretation Focus Studies n°1

Consolidation
- Acquisition of an interest in a joint operation: proposed amendments to IFRS 11 IFRS news n°62
- Acquisition of an interest in a joint operation: IFRS Interpretations Committee looks at comment letters IFRS news n°69
- Adoption of amendments to IFRS 10, IFRS 12, IAS 27, IAS 27 and IAS 28 for investment entities European matters n°72
- ANC recommendation in the presentation of the result of joint-ventures and associates for using the equity method France n°66
- ARC supports the postponement of the mandatory application date of the consolidation package European matters n°56
- Consolidation exemption for investment entities  
  IFRS news n°31, n°57
- Consolidation exemption for investment companies: IAS to publish a limited scope exposure draft  
  IFRS news n°33
- Consolidation standards: EFRAG requests deferral of effective date  
  European matters n°51
- Cost of an investment in the separate financial statements  
  News n°12
- Date of first application of the future standards on consolidation  
  IFRS News n°42
- Demise of the project to clarify the accounting treatment of “other net asset changes” in an associate or joint venture  
  IFRS News n°78
- ED9: towards the elimination of proportionate consolidation?  
  A Closer Look n°9
- EFRAG launches new study on IFRS 10  
  IFRS news n°54
- EFRAG publishes conclusions of field-tests study on consolidation standards  
  European matters n°53
- EFRAG publishes its draft endorsement advice(s) on the new standards on consolidation  
  European matters n°52
- Elimination of proportionate consolidation: release of the exposure draft  
  IASB news n°6
- Europe endorses amendments to transitional arrangements for the standards on consolidation  
  European matters n°66
- Exposure Draft ED 10 - Consolidated Financial Statements  
  A Closer Look n°18
- Final standards on consolidation published  
  IFRS news n°45
- IASB clarifies the accounting for acquisitions of interests in joint operations  
  IFRS news n°77, A Closer Look n°78
- IASB proposes amendment to accounting treatment of other changes in an investor’s interest in an associate’s equity under IAS 28  
  IFRS news n°59
- IASB publishes a staff draft of the future standard on Consolidation  
  IFRS news n°37
- IASB round tables on consolidation and derecognition of financial instruments  
  IFRS news n°22
- IFRS 11: IFRS IC finally publishes its reasons for rejecting some issues  
  A Closer Look n°83
- IFRS rules on transition requirements for IFRS 10  
  IFRS news n°56
- IFRS consolidation scope and non-significant entities  
  IASB news n°6
- IFRS IC addresses the application difficulties of IFRS 11 - at last  
  IFRS news n°71
- Is it the end of proportionate consolidation?  
  A Closer Look n°45
- Narrow-scope amendment to IAS 27 - Equity method  
  IFRS news n°72, n°80
- Publication of exposure draft on transition guidance in IFRS 10  
  IFRS news n°51
- Publication of investment Entity amendments  
  IFRS news n°61
- Project  
  IFRS news n°11, news n°14
- Proportional integration  
  IASB news n°1
- Proposed amendments to IAS 28: Share if Other Net Asset Changes  
  A Closer Look n°61
- Publication of an amendment to IFRS 10 and IAS 28  
  A Closer Look n°81
- Publication of proposed amendments to IFRS 10 and IAS 28  
  A Closer Look n°62
- Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements  
  IFRS news n°75
- Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board  
  IFRS news n°69
- Recognition of sale or contribution of assets between an entity and its associate or joint venture  
  IFRS news n°69
- Standards on consolidation: the IASB will not defer the effective date  
  IFRS news n°52
- The IASB clarifies IFRS 10 transitional provisions  
  IFRS news n°50
- The IASB clarifies the accounting treatment of joint arrangements  
  A Closer Look n°80
- The IASB proposed to exempt investment entities from consolidation  
  IFRS news n°48
- The IASB publishes its near final drafts of future standards on consolidation  
  A Closer Look n°44
- The IFRS Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements  
  A closer Look n°75
- The key points of IFRS 10 on consolidated financial statements in 15 Q&As  
  A Closer Look n°46
- Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures  
  IFRS news n°56
- Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments  
  IFRS news n°56
- What are the prospects for proportionate consolidation?  
  Focus Studies n°4

Contingent pricing

- Contingent pricing of PPE and intangible assets  
  IFRS news n°45
- Forthcoming interpretation on contingent prices arising from the purchase of single assets  
  IFRS news n°41
- Variable payments for the separate acquisition of PPE and intangible assets: IASB decides to wait for Leases redeliberations  
  IFRS news n°69

Control

- How is de facto control to be determined under IAS 27?  
  IASB news n°1
Convergence

- Adoption of IFRS standards by US companies: clouds on the horizon
  IFRS news n°19
- Adoption of IFRS standards by US companies: no clarification!
  IFRS news n°21
- IASB – EFRAG “Convergence” meeting
  IASB news n°1, IASB news n°6
- IASB and FASB restate their desire for convergence
  IFRS news n°27
- IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions
  IFRS news n°74
- Japan IFRS convergence project continues IASB news n°1
- Update of the IASB-FASB Convergence road map
  IFRS news n°11
- Update to the MoU
  IFRS News n°15
- The IASB and the FASB publish a progress report on their convergence programme
  IFRS News n°44
- The SEC proposal on adoption of IFRS for public companies
  A Closer Look n°15

Customer contribution

- Adoption of IFRIC 13
  European matters n°18
- Adoption of IFRIC 18 interpretation
  European matters n°29
- Draft Interpretation D24 - Customer contributions
  IFRS news n°11
- IASB publishes IFRIC D24 on customer contributions
  IFRS n°8
- The IASB publishes IFRIC 18 - Transfers of Assets from Customers
  IFRS news n°19
- IFRIC 18 - Transfers of Assets from Customers
  A Closer Look n°20

Customer loyalty programmes

- Customer loyalty programmes: the IFRIC interpretation
  Focus Studies n°5
- D20: client loyalty programmes
  IFRIC news n°3
- European effect study relative to IFRIC 13 - Customer Loyalty Programmes
  European matters n°13
- IFRIC D 20 - Customer loyalty programmes
  IFRIC news n°2

D - E

Depreciation

- Acceptable methods of amortisation
  IFRS news n°78
- The IASB decides to proceed with the revised amendments to IAS 16 and IAS 38 regarding acceptable depreciation methods
  IFRS news n°72

Derecognition

- IFRS news n°16

Directives

- Simplification measures on European directives for SMEs and micro entities
  European matters n°5

Dividends

- IFRIC D23: distribution of non-cash assets to owners
  A Closer Look n°8
- Publication of IFRS 7 - Distributions of Non-cash Assets to Owners
  IFRS news n°17
- Europe endorses IFRIC 17
  European matters n°5

Earnings per share

- Calculating the diluted earnings per share in the case of stock options issuance
  A Closer Look n°11
- Exposure draft on the revision of IAS 33 – Earnings per Share
  IFRS news n°12
- Simplifying earnings per share: publication of exposure draft
  A Closer Look n°15

EFRAG

- Adoption of revised IAS 19 and IAS 1
  European matters n°47
- EFRAG, ANC and FRC publish an overview of feedback on the Disclosure Framework for the Notes
  European matters n°66
- EFRAG and ASB recommend effect analysis to improve standards development process
  European matters n°58
- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes
  European matters n°58
- EFRAG and IASB meet to discuss current projects
  European matters n°39
- EFRAG states its aims for pro-active activities
  European matters n°35
- EFRAG publishes two Discussion Papers
  News n°8
- Finalising the EFRAG reforms
  News n°77
- Meeting between EFRAG and IASB to discuss the progress of the convergence work plan
  European matters n°43, n°54
- National standard setters come together
  IFRS news n°22
- New appointments to EFRAG’s TEG
  News n°10
- Reforms at the EFRAG: Europe at the heart of the debate on international standards?
  A Closer Look n°14

Emission rights

- Emissions trading schemes
  IFRS news n°12
- Emission trading schemes: premises for a future standard
  IFRS news n°37
- Emission rights
  IFRS news n°21
- The IASB and FASB sketch the outlines of a model for recognition of emission allowances
  IFRS news n°28
Employee benefits

- Actuarial gains and losses could be recognised in other comprehensive income  
  IFRS news n°28
- Actuarial gains and losses: Board plumps for a choice of presentation  
  IFRS news n°39
- Actuarial gains and losses: option to present in profit or loss retained, but limited  
  IFRS News n°41
- Adoption of IFRIC 14  
  European matters n°18
- Adoption of IFRIC 14 amendment  
  European matters n°36
- Consultancy task force created on “Employee Benefits”  
  News n°1
- Defined benefit plans: IASB confirms the main proposals of the exposure draft  
  IFRS News n°38
- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”  
  IFRS news n°72
- Discount rate for post-employment benefits  
  IFRS news n°63, n°64, n°71
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions  
  IFRS news n°65
- Employee benefits discount rate  
  IFRS News n°26
- Employee contributions to defined benefit plans  
  IFRS News n°64
- Endorsement of amendments to IAS 19 and IAS 1  
  European matters n°47
- Early retirement programmes  
  IFRS News n°52
- European impact study relative to IFRIC 14 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction  
  European matters n°13
- IAS 19 provisions on discount rates to remain unchanged  
  IFRS News n°27
- IASB publishes a DP on IAS 19 – Employee Benefits  
  News n°10
- Interpretation on employee benefit (IFRIC 14)  
  IFRIC news n°5
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions  
  IFRIC news n°72
- Occupational savings plans  
  IFRIC news n°1
- Post-employment benefits: first decisions from the IASB  
  IFRS news n°19
- Proposed amendment to IFRIC 14  
  IFRS News n°23
- Publication of an exposure draft on defined benefits plans  
  IFRS News n°33
- Publication of the amended IAS 19  
  IFRS News n°46
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation  
  IFRS News n°58
- Revised IAS 19: the key points in 10 questions and answers  
  A Closer Look n°47
- Some decisions applicable to the 2009 financial statements  
  IFRS News n°25
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14  
  Focus Studies n°6
- What amendments to IAS 19 are suggested (ED/2010/3)?  
  A Closer Look n°34

Equity

- Adoption of IFRIC 19 Interpretation  
  European matters n°36
- Distinction between debt and equity  
  IFRIC News n°1
- Debt / Equity distinction  
  IASB news n°7 / IFRS News n°2, n°16, n°30, n°32
- Debt / equity distinction: IASB decides to defer the project  
  IFRS news n°38
- Equity instruments repurchasable at fair value  
  IASB news n°5
- First decision on the Debt/Equity Project  
  IFRS news n°17
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments  
  IFRS news n°26
- IFRS Interpretations Committee continues working on application of IAS 19  
  IFRS news n°69
- Liability/equity  
  IFRS n°8
- Publication of a Discussion Paper on the debt/equity distinction  
  News n°9
- Some decisions applicable to the 2009 financial statements  
  IFRS news n°25
- The IASB puts forward suggestions for improving the debt/equity distinction  
  IFRS news n°10

ESMA (see also CESR)

- The European Securities and Markets Authority (ESMA) is now operational  
  European matters n°41
- ESMA (formerly CESR): 10th extract from the database of enforcement  
  European matters n°43
- ESMA (formerly CESR): 11th extract from the database of enforcement  
  European matters n°48
- ESMA: 12th extract from the database of enforcement  
  European matters n°60
- ESMA: 13th extract from the database of enforcement  
  European matters n°66
- ESMA: 14th extract from the database of enforcement  
  European matters n°71
- ESMA: 15th extract from the database of enforcement  
  European matters n°77
- ESMA: 16th extract from the database of enforcement decisions  
  European matters n°83
- ESMA calls for improvements in disclosures related to goodwill impairment  
  A Closer Look n°63
- ESMA public statement on sovereign debt in IFRS financial statements  
  IFRS news n°50
- ESMA publishes report on the accounting practices of European financial institutions  
  European matters n°72
- ESMA report on implementation of IFRS  
  IFRS news n°69
• ESMA report on the activities of IFRS Enforcers in Europe
  European matters n°78
• ESMA seeks to circumscribe use of financial indicators
  A Closer Look n°76
• Materiality in financial reporting: ESMA extends
  comment period
  European matters n°47
• The ESMA publishes two public statements on IFRS
  financial Information
  European matters n°47
• What are the ESMA recommendations for the
  2012 reporting period?
  A Closer Look n°61
• What are the ESMA and AMF recommendations for the
  2013 annual statements?
  A Closer Look n°72
• What are the ESMA priorities for 2014 financial
  statements?
  A Closer Look n°82

Europe
• Plan to simplify the legal and accounting environment for
  corporates
  News n°7
• EC sets out accounting measures for long-term financing
  of the European economy
  European matters n°76
• European perspective on the move towards global
  accounting standards
  IFRS news n°60

Extractive activities
  IFRS news n°33

Fair value
• Draft standard on fair value measurement
  A closer Look n°27
• Fair Value Measurement: a new exposure draft
  IFRS news n°33
• Fair value measurement specifications
  IASB news n°7, IFRS news n°13, news n°14
• Exposure-draft-Guidance on fair value measurement
  IFRS news n°23
• Disclosure proposal on Level 3 fair value measurements
  IFRS news n°35
• IFRS IC rules on the classification of fair value
  measurements received from third parties
  IFRS news n°81
• IFRS Foundation and IVSC launch cooperation
  IFRS news n°75
• IFRS 13 Fair Value Measurement published
  IFRS News n°45
• Procedures for fair value measurement
  IFRS news n°15
• The IASB Publishes a near final draft of future standard
  on fair value measurement
  IFRS news n°44
• The IASB Publishes a standard on fair value
  A Closer Look n°47
• Unit of account and quoted investments
  IFRS news n°81

Financial crisis
• Accounting rules to the rescue of financial markets
  IFRS news n°17
• Consultation on the framework for financial market
  supervision
  European matters n°21
• Financial crisis: What are the potential impacts on the
  accounts?
  A Closer Look n°16
• The Commission wants to strengthen accounting
  standards bodies
  European matters n°19
• The IASB and the financial crisis: where do we stand?
  A Closer Look n°18

Financial information
• Adoption of the revised IAS 1
  Europe news n°18
• Adoption of amendments on embedded derivatives and
  reclassification
  European matters n°29
• Amendment to IAS 1 on rules for current or non-current
  classification of liabilities
  IFRS news n°76
• ANC updates its recommendations on the presentation
  of the IFRS consolidated financial statements
  IFRS news n°72
• Application of the new standards: an analysis of the
  information published by Eurostoxx 50 companies as at
  December 31 2006
  Focus Studies n°4
• Current/non-current classification of debt (roll-over
  agreements): clarifications to IAS 1 required
  IFRS News n°41
• Directive 2013/34/EU on annual and consolidated
  financial statements
  European matters n°68
• Disclosures on investments excluded from IAS 39
  IFRS News n°31
• Discussion paper on the presentation of financial
  statements
  IFRS news n°16
• Discussion Paper on Financial Statement Presentation:
  reactions from the different stakeholders
  A Closer Look n°25
• Europe endorses the amendments to IFRS 7: Disclosures-
  Transfers of Financial Assets
  IFRS news n°50
• Endorsement of IAS 36 amendments on disclosures on
  recoverable amounts
  European matters n°73
• European effect study relative to IAS 1 - Presentation of
  financial statements
  European matters n°13
• Financial Statement Presentation: EFRAG extends
  comment period
  European matters n°39
• IASB publishes a staff draft as part of the project on the
  Presentation of Financial Statements
  A Closer Look n°36
• IASB publishes a summary of feedback from Disclosure
  Forum
  News n°67
• IASB publishes exposure draft of limited amendments to
  IAS 1
  IFRS news n°76
• IASB to amend some provisions of IAS 1
  IFRS news n°69
• IFRIC Draft Interpretation D25 Extinguishing Financial
  Liabilities with Equity Instruments
  IFRS news n°26
• IFRS 7 amendment
• IFRS 7 amendments: disclosures on the transfer of financial assets
• IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?
• IFRS 7 disclosures on the transfer of financial assets
• IFRS 7: Continuing involvement and servicing arrangements
• IFRS 7: The IASB publishes a new draft amendment
• IFRS 7 – Some Q&As on the eve of the first application
• IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements
• IFRS financial statements: the main traps to avoid
• Presentation of financial statements: the main traps to avoid
• Information to be disclosed in the notes
• Net income and comprehensive income joined in a single statement
• Performance reporting
• Presentation of financial statements
• Presentation of financial statements: the EFPRG publishes the summary of two roundtables organised with September and December 2010
• Presentation of the financial statements of financial institutions
• Presentation of financial statements
• Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!
• Presentation of financial statements: is the revolution just around the corner?
• Presentation of items of OCI in a single statement: exposure draft expected shortly
• Presentation of other comprehensive income: a win for stakeholders
• Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1
• Presentation of the revised IAS 1
• Proposed amendments to IFRS 7 and IAS 39 abandoned
• The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007
• The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements
• The IASB published amendments to IAS 1
• The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)
• The IASB publishes the IFRS 7 amendment
• The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers”

Financial instruments
• A new delay for the project on Financial Statement Presentation
• Accounting for financial instruments: no change expected in the short term
• Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A
• Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39
• Adoption of the amendments to IAS 32 and IAS 1
• Adoption of the IAS 32 amendment on the classification of rights issue
• Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition”
• Adoption of the IAS 39 amendment “Eligible Hedged Items”
• Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements!
• Amendment to IAS 39 – hedged risks and portions
• Amendment to IFRIC 16 - Hedging a net investment in a foreign operation
• Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009
• Boards refine their positions on IFRS 9 Phase 1
• Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument
• Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions
• Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category
• Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
• Disclosures for transfers of financial assets
- Derecognition of financial instruments
  - IFRS news n°20, n°21
- Early application of IFRS 9
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
- Embedded derivatives and joint ventures
- Embedded derivatives and reclassifications
  - IFRS News n°19
- Endorsement of IAS 39 amendments on the novation of derivatives
  - European matters n°73
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions
  - European matters n°63
- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds
  - European matters n°55
- EU financial firms have not reclassified their assets
  - European matters n°19
- Europe will not endorse IFRS 9 in 2009
  - European matters n°28
- Expected loss impairment model: the main principles of the exposure draft
  - A Closer Look n°30
- Exposure draft for the improvement of information on financial instruments
  - A Closer Look n°16
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?
  - A Closer Look n°24
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”
  - IFRS news n°64
- Exposure Draft on “Financial Instruments: Classification and Measurement”
  - IFRS news n°25
- Exposure Draft on “Classification and Measurement”:
  - major principles and first reactions!
  - IFRS news n°25
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
  - A Closer Look n°31
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39
  - A Closer Look n°40
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
  - A Closer Look n°44
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities
  - A Closer Look n°41
- Fair value hedging: the IASB moves the debate forward
  - IFRS news n°36
- FASB proposals on financial instruments: reactions and impact on convergence
  - A Closer Look n°38
- Financial assets can now be reclassified
  - A Closer Look n°16
- Financial instruments: reopening the Phase I of IFRS 9
  - IFRS news n°50
- Financial Instruments project: last decisions of 2011
  - A Closer Look n°51
- Financial instruments puttable at fair value
  - IFRS News n°7
- Financial liabilities: redeliberations on the treatment of the credit risk component
  - IFRS news n°37
- Financial liabilities: a first look at the forthcoming exposure draft
  - A Closer Look n°32
- First application of IFRS 7
  - IFRS n°9
- Hedge accounting
  - IFRS news n°30
- Hedge accounting: IASB states its intention
  - IFRS news n°37
- Hedge accounting: exposure draft due any day
  - IFRS News n°39
- Hedge accounting : further redeliberations
  - IFRS News n°47
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39
  - IFRS News n°67
- Hedge accounting: imminent publication of an exposure draft
  - IFRS News n°38
- Hedge of a net investment in a foreign operation: a final interpretation due out soon
  - IFRS news n°10
- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?
  - A Closer Look n°12
- IASB approaching completion of IFRS 9 project
  - IFRS news n°74
- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting
  - IFRS news n°64
- IASB extends the scope of the relief proposed in draft amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting
  - IFRS news n°67
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date
  - IFRS news n°75
- IASB postpones the mandatory application of IFRS 9
  - IFRS new n°72
- IASB to create a transition resource group for IFRS 9
  - IFRS news n°79
- IASB to publish a new exposure draft on the impairment of financial assets in September 2011
  - IFRS news n°46
- IAS 39: Will the current review learn from history?
  - A Closer Look n°25
- IFRS 39 review: new developments
  - IFRS news n°23
- IFRIC D22, Hedges of a Net Investment in a Foreign Operation
  - News n°5
- IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation
  - IFRIC news n°4
- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind
  - A closer Look n°60
- IFRS 9 or a first step into IAS 39’s replacement
  - A closer look n°27
IFRS 9 supplemented with measures on financial liabilities  

IFRS 9: the main pros and cons  

IFRS 9: the two Boards make progress on impairment, classification and measurement  

IFRS 9 Phase 2, Impairment: will the Boards converge?  

IFRS IC continues deliberations on accounting issues of Greek government bonds  

IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares  

IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares  

Impact of latest amendment to IFRS 7 on 30 June 2012 financial statements  

Impairment of financial assets – proposal of a specific treatment for assets purchased with an explicit expectation of credit losses at the acquisition date  

Impairment of financial assets (Phase II of IFRS 9/Impairment) – ongoing deliberations on loan commitments and financial guarantee contracts  

Impairment of financial assets (Phase II of IFRS 9/Impairment) – the Board clarifies the transition requirements  

Impairment of financial assets: towards an IASB US GAAP common approach  

Impairment of financial assets - towards a new model, “three-bucket expected loss approach”  

Impairment of financial assets (Phase II of IFRS9) – latest deliberations  

Impairment (Phase II of IFRS 9) – IASB publishes new exposure draft  

Impairment of financial assets (Phase II of IFRS 9/Impairment)-on-going deliberations  

Impairment of financial instruments  

Mandatory effective date for IFRS 9 delayed again  

New standard for recognition of financial instruments  

Offsetting financial assets and financial liabilities: convergence will wait!  

Presentation of OCI in a single statement: are IASB and FASB having second thoughts?  

Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g  

Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities  

Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments  

Publication of the exposure draft on measurement of financial liabilities  

Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting  

Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting  

Publication of the final interpretations IFRIC 16 News n°13  

Questionnaire on the exposure draft Financial instruments: amortised cost and impairment  

Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB  

Recent progress on Financial Instruments project (IFRS 9)  

Redeliberations of offsetting financial assets and financial liabilities  

Redeliberations on Hedge Accounting exposure draft  

Reducing the complexity of IAS 32 and IAS 39  

Reopening of Phase 1 of IFRS 9: Classification and measurement  

Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published  

Reopening IFRS 9 phase 1, Classification and measurement: the case of regulated interest rates  

Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting  

Review of IAS 39 - Financial Instruments  

Revision of hedge accounting under IFRS: review draft published on general hedge accounting  

The Board continues redeliberations of the Impairment phase of IFRS 9  

Launch of review of financial instruments standard  

Macro-hedging: the latest discussions  

Macro-hedging: publication of the Discussion Paper due soon  

Interest margin hedge  

Redeliberations of offsetting financial assets and financial liabilities  

Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting  

The Board continues redeliberations of the Impairment phase of IFRS 9  

GAAP common approach  

Novation of Derivatives and Continuation of Hedge Accounting  

Publication of the IAS 39 and IFRS 9 amendment  

Questionnaire on the exposure draft Financial instruments: amortised cost and impairment  

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Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published  

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Revision of hedge accounting under IFRS: review draft published on general hedge accounting  

The Board continues redeliberations of the Impairment phase of IFRS 9
The European Commission asks the IASB to amend IAS 39

The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015

The IASB publishes the full and final version of IFRS 9 on financial instruments!

The IFRIC clarifies the meaning of “significant or prolonged decline”

The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan

The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9

The FASB publishes its exposure draft on financial instruments

What does the future hold for the recognition of financial instruments?

What should be the basis for the recognition of debt and other liabilities?

First-time Adoption

Adoption of the amendments to IFRS 1 and IAS 27

Amendment to IFRS 1 – Government Loans endorsed in Europe

IFRS 1 Amendment: removal of fixed application dates

Limited amendment to IFRS 1: elimination of the fixed application date

Proposed amendment to IFRS 1: government loans with a below-market rate of interest

Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation

Publication of an exposure draft on the exemptions for first-time adoption of IFRSs

Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest

Revision of IFRS 1

Severe hyperinflation: IASB publishes a limited exposure draft

Functional currency

Determination of functional currency of an investment holding company

I – J – K – L

IASB

IASB agenda

IASB Board expanded

IASB funding reviewed

IASB makes major changes to its work plan

IASB launches a public consultation on its work plan

IASB public consultation on the work plan: feedback statement expected shortly

IASB publishes the outcomes from the IASB’ Agenda Consultation 2011

IASB to defer the effective date of IFRS 9

New IASB work plan as of 19 April 2010

New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc.

The credit crunch and the IASB’s implication

The IASB updated its work plan

The IASB updated its work plan

The IASB updated its work plan

The IASB updated its work plan

The IASB updated its work plan

What will be the IASB’s work programme be in 2010?

IFRS Foundation (ex IASCF)

Membership of ASAF

Creation of the IASB Monitoring Board

Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees

Publication of the new IASCF constitution

Review of the IASC Foundation Constitution: second step

Round table on IASCF governance

Second phase of the IASC Foundation constitution review : Trustees’ proposals

The IASB is seeking a trustee and a new member

The IASCF to review its constitution

G – H

Handbook

IASCF trustees publish the “Due process Handbook for the IFRIC”
80% of European SMEs favour a common accounting framework

Call for comments on the SMEIG’s draft Q&As

European Commission expresses concerns regarding IFRS for SMEs

Exposure draft expected by the end of the year

IASB publishes exposure-draft on IFRS for SMEs

IASB publishes a standard for SMEs:

IFRS for SMEs: the IASB launches a comprehensive review

IFRS for SMEs: IASB decisions on simplification at last

IFRS for SMEs: what do the stakeholders think in Europe?

SME Implementation Group publishes two new Q&As

The SME Implementation Group appointed

The SME Implementation (SMEIG) publishes its first Q&A

The IASB continues its comprehensive review of IFRS for SMEs

IFRS Interpretations Committee (ex IFRIC)

Appointment of new IFRIC members

IFRIC vacancies

From 12 to 14 members at the IFRIC Board

Impairment

ESMA calls for improvements in disclosures related to goodwill impairment

IAS 36 - Impairment of Assets: Points to note at 30 June 2009

IFRIC will not address interactions between IAS 36 and IFRS 8

IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets

Publication of a limited amendment to IAS 36

Insurance contracts

IFRS 4 phase II: at last, the exposure draft

Insurance contracts – Publication of a new exposure draft

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)

IFRS for SMEs: IFRS guidance for SMEs

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IFRS for SMEs: IFRS guidance for SMEs

IFRS for SMEs: IASB decisions on simplification at last

IFRS for SMEs: what do the stakeholders think in Europe?
• EFRAG feedback on the additional public consultation and outreach event on the Leases project
  
  European matters n°82

• EFRAG launches field test on the new draft standard on Leases.
  
  News n°67

• EFRAG to hold outreach event on the Leases project
  
  European n°80

• Exposure draft on Leases: part one
  
  A Closer Look n°37

• Exposure draft on Leases: part two
  
  A Closer Look n°38

• IASB and FASB to re-expose their proposals for the Leases project
  
  IFRS News n°47

• IASB splits with FASB on Leases standard
  
  A Closer Look n°76

• Leases: a new approach emerges
  
  A Closer Look n°21

• Lease contracts in the accounts of the lessor
  
  IFRS news n°23

• Leases: continued redeliberations
  
  A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58

• Leases: discussions continue on lessee accounting model
  
  A Closer Look n°53

• Leases: derecognition model for lessor accounting
  
  IFRS news n°34

• Leases: IASB staff prepare the 2nd exposure draft
  
  A Closer Look n°64

• Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?
  
  IFRS news n°59

• Leases: redeliberations on major topics
  
  A Closer Look n°42

• Leases: sale and leaseback transactions
  
  IFRS news n°59

• Leases: stakeholders’ comments are over critical
  
  A Closer Look n°41

• Leases: the profit or loss recognition pattern emerges!
  
  A Closer Look n°57

• Leases: the two boards take a break
  
  IFRS news n°52

• Leases: where are we now?
  
  A Closer Look n°31

• Leases project: IASB Chairman goes on the offensive
  
  IFRS news n°61

• Some important decisions on the Leases project
  
  A Closer Look n°33

Levies

• An interpretation on levies charged for participation in a specific market expected soon
  
  IFRS news n°54

• Endorsement of IFRIC 21 – Levies
  
  A Closer Look n°79

• IFRIC issues definitive interpretation on levies (IFRIC 21)
  
  IFRS News n°67, A Closer Look n°68

• Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee
  
  A Closer Look n°57

• Levies charged on entities that participate in a specific market – discussions continue
  
  IFRS news n°62

• Publication of two draft interpretations for comments
  
  IFRS news n°56

M

Management reports

IASB news n°2, n°22

• IASB publishes a non-binding framework for management commentary
  
  A Closer Look n°40

• IASB proposal on management commentary
  
  IFRS news n°24

• Management commentary: IASB’s guidance to appear shortly
  
  IFRS news n°37

Measurement

IASB news n°6

• Fair value measurement provisions
  
  IFRS News n°20

• Fair value measurement specifications
  
  IFRS news n°18

• Credit risk
  
  IFRS news n°24

• “Measurement” round-tables
  
  IASB news n°2

• Measurement – round-table discussions in London - January 2007
  
  Focus Studies n°3

• Measurement in an illiquid market
  
  IFRS news n°21

Mining

IFRS news n°48

• IASB ratified the IFRIC Interpretation 20
  
  IFRS news n°48

• Mining: accounting for production stripping costs
  
  IFRS news n°30

• Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon
  
  IFRS news n°37

Minority interests

IFRIC news n°1

• Commitments to buy back minority interests
  
  IFRIC news n°1

• Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50
  
  A Closer Look n°15

• Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?
  
  A Closer Look n°36

• Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection
  
  A Closer Look n°37

• Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations
  
  A Closer Look n°57

• Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)
  
  IFRS News n°39

• Puts on non-controlling interests: a light at the end of the tunnel
  
  IFRS news n°65

Monitoring Board

IFRS news n°22

• First meeting of the Monitoring Board
N - O

- Operating segments
- European adoption of IFRS 8 – Operating Segments
- Has the adoption of IFRS 8 been saved by the European survey?
- IASB to ‘re-open’ IFRS 8
- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments
- IFRS 8 adoption impact study
- IFRS 8; IASB launches first post-implementation review
- IFRS 8 - Operating segments
- The adoption of IFRS 8 “Operating segments” called into question

P

Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions
- Amendments to IAS 37 – Provisions
- Dynamic provisioning enters the debate
- Evaluation of provisions
- Expected loss model
- Extension of the comment period for the IAS 37 exposure draft
- Finalisation of IAS 37 - Provisions
- IAS 37 – Non-financial liabilities
- IAS 37 round-tables
- Liabilities Project - Key points in 25 questions & answers
- Liabilities project : revision of IAS 37
- Publication of a draft standard on provisions
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37
- Revision of IAS 37 “Provisions”: fair value by the back door
- Revision of IAS 37: the Board confirms its intention to go ahead

Q – R – S

REACH

- Conforming costs

Rate-regualted activities

- Discussion Paper on rate-regulated activities
- IASB publishes interim standard on rate-regulated activities
- Regulated activities
- A standard on regulated operations coming soon
- Price-regulated activities
- Proposed interim standard on rate-regulated activities not supported by EFRAG
- Exposure Draft - Rate Regulated Activities
- Is there anything missing from the balance sheet?
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!
- Rate Regulated Activities – a dead end?
- The IASB resumes discussion on Rate-regulated Activities
- The IASB publishes its proposed interim standard on rate-regulated activities

Real estate sales

- CNC comment letter on D21
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
- IFRIC 15 : clarifications
- IFRIC 15 has just been endorsed by the European Union
- How are sales before construction is complete treated under IFRS?
- D21 – Real estate sales: IFRIC members reached a consensus!
- Publication of the final interpretations IFRIC 15
- The recognition of “off plan” sales under IFRS

Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers
- SEC proposal to eliminate reconciliation between IFRS and US GAAP
- SEC to accept IFRS financial statements
- Will compulsory reconciliation with US GAAP be ended?

Related parties

- Adoption of IAS 24 R
- IASB publishes exposure-draft
IAS 24: Mazars’ answer to the IASB’s exposure draft  
IASB news n°4
New exposure draft on IAS 24  
IFRS news n°18
Publication of the revised IAS 24  
IFRS news n°28
Some decisions applicable to the 2009 financial statements  
IFRS news n°25

**Revenue recognition**  
IASB news n°6, n°7, n°11, n°12, n°14, n°26
IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition  
IFRS news n°47
IASB and FASB launch their redeliberations on the Revenue recognition project  
A Closer Look n°41
IASB and FASB still discussing but close to agreement  
A Closer Look n°62
IASB Discussion Paper on Revenue Recognition  
A Closer Look n°18
IASB and FASB publish new Revenue Recognition standard, at last  
IFRS News n°78
IASB and FASB set up a joint IFRS 15 transition group  
IFRS News n°78
IASB and FASB publish joint Revenue Recognition standard at last  
A closer Look n°79
IASB publishes exposure draft on revenue recognition  
IFRS News n°35
IFRS draft on revenue recognition under fire  
A Closer Look n°40
IFRS 15 Transition Resource Group: what were the first topics discussed?  
A Closer Look n°82
On-going joint redeliberation on Revenue Recognition  
A Closer Look n°59, n°60, n°61
Revenue: is the development of the future IFRS now marked out?  
A Closer Look n°13
Revenue recognition: EFRAG requests extension to comment period  
European matters n°51
Revenue recognition: how have stakeholders responded to the IAS B’s new proposals  
A Closer Look n°57
Revenue recognition: major redeliberations complete!  
A Closer Look n°64
Revenue recognition: more disclosures required in interim financial statements  
IFRS News n°49
Revenue recognition project to be re-exposed  
IFRS news n°46
Revenue recognition project: redeliberations have begun!  
A Closer Look n°58
Revenue recognition: IASB finally decides to permit early application  
IFRS news n°65
Revenue Recognition: the broad principles of the future standard are known  
A Closer Look n°71
Revenue Recognition: where are we now?  
A Closer Look n°32

Shaping the conditions of recognition of revenue for construction contracts  
IFRS news n°27
Should we expect changes in the recognition of revenue?  
Focus Studies n°6

The EFRAG publishes a Discussion Paper on Revenue Recognition  
News n°5
The scope of the future standard on revenue recognition has been defined  
IFRS News n°31
The IASB and FASB continue their redeliberations on the Revenue recognition project  
A Closer Look n°42, n°43, n°44, n°45
The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers  
IFRS news n°56
The IASB confirms the single model for the recognition of revenue  
IFRS news n°25
The future Revenue Recognition standard will soon be published!  
IFRS News n°67
The new IASB exposure-draft on revenue recognition in 20 Q&A  
A Closer Look n°50, n°51
The IASB project on revenue recognition in 15 Q&A  
A Closer Look n°36
Third EFRAG Advisory Forum  
IASB news n°1
Transition resource group created to address difficulties in implementing future revenue recognition standard  
IFRS news n°69

**SEC**

IFRS adoption in the US... in 2015 at the earliest!  
IFRS News n°31
SEC proposals for improving financial reporting in the United-States  
IFRS n°9

**Share-based payments**

Adoption of an amendment to IFRS 2  
Europe news n°18
Amendment to IFRS 2  
IFRS n°8, n°24
Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments  
A Closer Look n°11
Endorsement of the IFRS 2 amendments on intra-group transactions  
IFRS news n°32
IASB considers IFRS IC recommendations on IFRS 2  
IFRS news n°75, n°77
The IASB proposes three amendments to IFRS 2  
IFRS news n°83
IFRIC recommends the board to amend IFRS 2  
IFRS news n°69
IFRIC 11 – Effective date in Europe  
IFRS n°9
IFRIC 11 – Group and Treasury Share Transactions  
Focus Studies n°1
Measurement of cash-settled plans including a performance condition  
IFRS news n°72
Occupational savings plans  
IFRIC news n°1
Taxonomy

- A new idea to digest over the summer: taxonomy  
  *IFRS news n°13*
- XBRL at the heart of the work of the IASCF  
  *News n°20*

Income tax

- First application of FIN 48: US GAAP and prospects for IFRS accounts  
  *Focus Studies n°6*
- Draft standard on income tax  
  *IFRS news n°21*
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes  
  *European matters n°52*
- Exposure Draft on Income Tax: part one  
  *A Closer Look n°22*
- Exposure Draft on Income Tax: part two  
  *A Closer Look n°23*
- IAS 12 – Uncertain tax positions: towards an interpretation  
  *IFRS news n°83*
- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
  *IFRS news n°75*
- Publication of a limited amendment to IAS 12  
  *IFRS news n°40*
- Recognition and measurement of deferred tax assets when an entity is loss making  
  *IFRS news n°72*
- Recognition of deferred tax assets for unrealised losses  
  *IFRS news n°76,n°80*
- The IASB reviews the scope of its income tax project  
  *IFRS news n°32*
- The Income Tax project is back...but in a slimmed-down version  
  *A Closer Look n°37*


**US GAAP**

- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider?  
  *US GAAP news n°11*
- The new US GAAP Codification  
  *IFRS news n°26*

**Wording for rejection**

- Consequences for financial statements  
  *IFRIC news n°1,*  
  *IFRIC news n°2*