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  - 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”  

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- 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  
  - 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  
  - Amendment to IAS 39 and IFRS 7  
  - 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
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ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions
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EU financial firms have not reclassified their assets
Europe will not endorse IFRS 9 in 2009
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Exposure draft for the improvement of information on financial instruments
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Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”
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Exposure Draft on “Classification and Measurement”: major principles and first reactions!
Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39
Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
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IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting
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
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• Exposure Draft - Rate Regulated Activities  
  *News n°25*

• Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014  
  *IFRS news n°83*

• Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!  
  *A Closer Look n°26*

• Rate Regulated Activities – a dead end?  
  *IFRS news n°37*

• The IASB resumes discussion on Rate-regulated Activities  
  *IFRS news n°36*

• The IASB publishes its proposed interim standard on rate-regulated activities  
  *IFRS news n°66*

**Real estate sales**

• CNC comment letter on D21  
  *IFRIC news n°6*

• EFRAG approves adoption of IFRIC 15 and IFRIC 16  
  *European matters n°17*

• IFRIC 15 : clarifications  
  *European matters n°24*

• IFRIC 15 has just been endorsed by the European Union  
  *News n°25*

• How are sales before construction is complete treated under IFRS?  
  *Focus Studies n°3*

• D21 – Real estate sales: IFRIC members reached a consensus!  
  *A Closer Look n°12*

• Publication of the final interpretations IFRIC 15  
  *News n°13*

• The recognition of “off plan” sales under IFRS  
  *Focus Studies n°5*

**Reconciliations between IFRS and US GAAP**

• 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers  
  *IFRS n°9*

• SEC proposal to eliminate reconciliation between IFRS and US GAAP  
  *European matters n°5*

• SEC to accept IFRS financial statements  
  *News n°4*

• Will compulsary reconciliation with US GAAP be ended?  
  *IASB news n°7*
Related parties

- Adoption of IAS 24 R
- IASB publishes exposure-draft
- IAS 24: Mazars’ answer to the IASB’s exposure draft
- New exposure draft on IAS 24
- Publication of the revised IAS 24
- Some decisions applicable to the 2009 financial statements

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
- IASB and FASB launch their redeliberations on the Revenue recognition project
- IASB and FASB still discussing but close to agreement
- IASB Discussion Paper on Revenue Recognition
- IASB and FASB publish new Revenue Recognition standard, at last
- IASB and FASB set up a joint IFRS 15 transition group
- IASB and FASB publish joint Revenue Recognition standard, at last
- IFRS draft on revenue recognition under fire
- IFRS 15 Transition Resource Group: what were the first topics discussed?
- On-going joint redeliberation on Revenue Recognition
- Revenue: is the development of the future IFRS now marked out?
- Revenue recognition: EFRAG requests extension to comment period
- Revenue recognition: how have stakeholders responded to the IAS B’s new proposals
- Revenue recognition: major redeliberations complete!
- Revenue recognition: more disclosures required in interim financial statements
- Revenue recognition project to be re-exposed
- Revenue recognition project: redeliberations have begun!
- Revenue recognition: IASB finally decides to permit early application
- Revenue Recognition: the broad principles of the future standard are known
- Revenue Recognition: where are we now?
- Shaping the conditions of recognition of revenue for construction contracts
- Should we expect changes in the recognition of revenue?
- The EFRAG publishes a Discussion Paper on Revenue Recognition
- The scope of the future standard on revenue recognition has been defined
- The IASB and FASB continue their redeliberations on the Revenue recognition project
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers
- The IASB confirms the single model for the recognition of revenue
- The future Revenue Recognition standard will soon be published!
- The new IASB exposure-draft on revenue recognition in 20 Q&A
- The IASB project on revenue recognition in 15 Q&A
- Third EFRAG Advisory Forum
- Transition resource group created to address difficulties in implementing future revenue recognition standard

SEC

- IFRS adoption in the US... in 2015 at the earliest!
- SEC proposals for improving financial reporting in the United-States

Share-based payments

- Adoption of an amendment to IFRS 2
- Amendment to IFRS 2
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments
- IFRIC recommends the board to amend IFRS 2
- IFRIC recommends the board to amend IFRS 2
- IFRIC 11 – Effective date in Europe
- IFRIC 11 – Group and Treasury Share Transactions
- Measurement of cash-settled plans including a performance condition
- Occupational savings plans
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*