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Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criteria

Classification of financial assets (Phase 1 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

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Derecognition of financial instruments: the FASB and IASB disagree

Derecognition of ‘repos’

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EFRAG launches field-test on general hedge accounting

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ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions

ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds

EU financial firms have not reclassified their assets

Europe will not endorse IFRS 9 in 2009

Expected loss impairment model: the main principles of the exposure draft

Exposure draft for the improvement of information on financial instruments

Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?

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

Exposure Draft on Offsetting Financial Assets and Financial Liabilities

Fair value hedging: the IASB moves the debate forward

FASB proposals on financial instruments: reactions and impact on convergence

Financial assets can now be reclassified

Financial instruments: reopening the Phase 1 of IFRS 9

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Financial liabilities: a first look at the forthcoming exposure draft

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Hedge accounting: exposure draft due any day

Hedge accounting: further redeliberations

Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39

Hedge accounting: imminent publication of an exposure draft

Hedge of a net investment in a foreign operation: a final interpretation due out soon

Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?

IASB approaching completion of IFRS 9 project

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
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date.
- IASB postpones the mandatory application of IFRS 9.
- IASB to create a transition resource group for IFRS 9.
- IASB to publish a new exposure draft on the impairment of financial assets in September 2011.
- IAS 39: Will the current review learn from history?
- IFRIC D22, Hedges of a Net Investment in a Foreign Operation.
- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind.
- IFRS 9 or a first step into IAS 39’s replacement.
- 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.
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- Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft.
- 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 IFRIC interpretation of IFRS 7 – Measurement: update on the project and overview of key comments received by the IASB.
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- Exposure Draft - Rate Regulated Activities
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- 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!
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- The IASB resumes discussion on Rate-regulated Activities
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- The IASB publishes its proposed interim standard on rate-regulated activities
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Real estate sales

- CNC comment letter on D21
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Revenue recognition

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On-going joint redeliberation on Revenue Recognition

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Revenue recognition project to be re-exposed

Revenue recognition project: redeliberations have begun!

Revenue recognition: IASB finally decides to permit early application

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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 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

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

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

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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

Application of IFRS 15 – Revenue recognition: a TRG update

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

IASB publishes exposure draft on revenue recognition

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SEC

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- SEC proposals for improving financial reporting in the United-States  
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- IAS 12 – Uncertain tax positions: towards an interpretation  
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- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
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- Publication of a limited amendment to IAS 12  
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US GAAP

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