Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to June 2015

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- IFRS 7: The IASB publishes a new draft amendment
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- IFRS financial statements: the main traps to avoid
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- Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!
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- Presentation of financial statements: is the revolution just around the corner?
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- Presentation of the revised IAS 1
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- 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
- 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
- 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
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- 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

G - H

Handbook

- IASC trustees publish the “Due process Handbook for the IFRIC”
- EFRAG calls on the IASB to introduce a public fatal flaw review
IFRIC draft Due Process Handbook  
The annual improvements process: proposals to amend the Due Process Handbook for the IASB  

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**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  
- IASB unveils its mission statement  
- 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  
- What will be the IASB’s work programme be in 2010?  

**IFRS Foundation (ex IASCF)**
- Creation of the IASB Monitoring Board  
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees  
- Improvements to the notes: IFRS Foundation sets a good example  
- Membership of ASA  
- 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  
- Two new trustees appointed at the IASCF  

**IFRS and SMEs**
- 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:  
- IASB publishes amendments to IFRS for SMEs  
- IASB publishes an IFRS guide for SMEs  
- IFRS for SMEs: IASB decisions on simplification at last  
- IFRS for SMEs: the IASB launches a comprehensive review  
- 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**
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- Insurance contracts – Publication of a new exposure draft
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• Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)  
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• EFRAG comments on the “insurance contracts” discussion paper  
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• EFRAG publishes results of field test on Insurance Contracts exposure draft  
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• IFRS 4 Phase II – Towards a new exposure draft  
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• IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations  
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• IFRS 8; IASB launches first post-implementation review
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- IASB publishes interim standard on rate-regulated activities | IFRS news n°74
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- 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
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