Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to January 2016

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 amendments to IAS 27 on use of the equity method in separate financial statements
  European Highlights n°95
- Adoption of Disclosure Initiative amendments to IAS 1
  European Highlights n°95
- 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
  European Highlights 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
- Adoption of Annual Improvements to IFRS 2012-2014 Cycle
  European Highlights n°95
- 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
- Annual Improvements to IFRS 2014-2016 Cycle exposure draft
  IFRS news n°94
- Endorsement of annual improvements
  IFRS news n°32
- Endorsement of the May 2010 Improvements to IFRSs
  European matters n°42
- Endorsement of the 2010-2012 Annual improvements Cycle
  European Highlights n°85
- Endorsement of the 2011-2013 Annual improvements cycle
  European matters n°84
- 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
- Improvements 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 effective dates of news 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 2008
  A Closer Look n°19
- Standards and interpretations applicable as of 30 June 2009
  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
- Standards and interpretations applicable at 30 June 2015
  A Closer Look n°89
- Standards and interpretations applicable at 31 December 2015
  A Closer Look n°94
- 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
- IFRS Interpretations Committee clarifies some aspects of IFRS 5
  IFRS Highlights n°96
- 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

B

Biological assets

- Adoption of Bearer Plants amendment
  European Highlights n°93
- 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
- IASB reports on IFRS 3 PIR  
  IFRS Highlights n°90
- 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
- Post-implementation Review IFRS 3 – What next?  
  A Closer Look n°91
- 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

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 news n°5, and IFRS news n°64, n°65, n°67
- EFRAG requests two-month extension of comment period on Conceptual Framework exposure draft  
  European Highlights n°91
- 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
- Conceptual Framework for financial reporting: IASB publishes exposure draft  
  IFRS Highlights n°89
- Definition of a liability  
  IFRS news n°13
- Extension of the comment period for the conceptual framework  
  IFRS Highlights n°92
**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, IFRS 27, IAS 27 and IAS 28 for investment entities  
  *European matters* n°72
- Adoption of amendments to IFRS 11 on accounting for acquisitions of interests in joint operations  
  *European Highlights* n°94
- 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
- Effective date of amendments to IFRS 10 and IAS 28 postponed indefinitely  
  *IFRS Highlights* n°95
- 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 publishes clarifications on investment entities  
  *A Closer Look* n°84
- 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°27, 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, n°14
- Proportional integration  
  *IASB news* n°1
- Proposed amendments to IAS 28: Share of Other Net Asset Changes  
  *A Closer Look* n°61
- Proposed postponement of amendments to IFRS 10 and IAS 28  
  *IFRS Highlights* n°91
- 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
- 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
- IFRS Conceptual Framework revision: key points in 9 pages (instead of 200!)  
  *A Closer look* n°90
- Measurement  
  *IASB news* n°7
- 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 of “other net asset changes” in an associate or joint venture  
  *European matters* n°26
- Demise of the project to clarify the accounting treatment of “other net asset changes” in an associate or joint venture  
  *European matters* n°13
- Publication of the IFRIC 12 interpretation  
  *Focus Studies* n°1
- Adoption of amendments to IFRS 11 on accounting for acquisitions of interests in joint operations  
  *European matters* n°72
- IFRS IC finally publishes its reasons for rejecting some issues  
  *A Closer Look* n°83
- ISBB publishes clarifications on investment entities  
  *A Closer Look* n°84
- 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°27, 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, n°14
- Proportional integration  
  *IASB news* n°1
- Proposed amendments to IAS 28: Share of Other Net Asset Changes  
  *A Closer Look* n°61
- Proposed postponement of amendments to IFRS 10 and IAS 28  
  *IFRS Highlights* n°91
- 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 roadmap  
**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**

**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**

- Adoption of amendments to IAS 16 and IAS 38 on acceptable methods of depreciation and amortisation  
**European Highlights n°94**

**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 seeking new Chairman and members for TEG
  
  European matters n°91

- EFRAG publishes two Discussion Papers
  
  News n°8

- European Commission nominates new President of EFRAG
  
  European Highlights n°87

- European Commission re-opens call for applications for Presidency of EFRAG Board
  
  European Highlights n°91

- European Commission seeks new EFRAG President
  
  European Highlights n°89

- 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

- The new EFRAG: (nearly) up and running
  
  A Closer Look n°85

- Two changes in leadership of EFRAG TEG
  
  European Highlights n°95

- 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

- Emissions 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

- Endorsement of the amendment to IAS 19 – Employee contributions
  
  European Highlights n°85

- 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 proposes amendments to IAS 19 and interpretation IFRIC 14
  
  IFRS Highlights n°90

- 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
  
  IFRS news n°72

- Occupational savings plans
  
  IFRIC news n°1

- Post-employment benefits: first decisions from the IASB
  
  IFRS news n°19
ESMA (see also CESR)

- Proposed amendment to IFRIC 14
- Publication of an exposure draft on defined benefits plans
- Publication of the amended IAS 19
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation
- Revised IAS 19: the key points in 10 questions and answers
- Some decisions applicable to the 2009 financial statements
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14
- What amendments to IAS 19 are suggested (ED/2010/3)?

**Equity**

- Adoption of IFRIC 19 Interpretation
- Distinction between debt and equity
- Debt / Equity distinction
- Debt / equity distinction : IASB decides to defer the project
- Equity instruments repurchasable at fair value
- First decision on the Debt/Equity Project
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments
- IFRS Interpretations Committee continues working on application of IAS 19
- Liability/equity
- Publication of a Discussion Paper on the debt/equity distinction
- Some decisions applicable to the 2009 financial statements
- The IASB puts forward suggestions for improving the debt/equity distinction

**ESMA (see also CESR)**

- The European Securities and Markets Authority (ESMA) is now operational
- ESMA (formerly CESR): 10th extract from the database of enforcement
- ESMA (formerly CESR): 11th extract from the database of enforcement
- ESMA encourages companies to improve quality of disclosures in financial statements
- ESMA: 12th extract from the database of enforcement
- ESMA: 13th extract from the database of enforcement
- ESMA: 14th extract from the database of enforcement
- ESMA: 15th extract from the database of enforcement
- ESMA: 16th extract from the database of enforcement decisions
- ESMA: 17th extract from database of enforcement decisions
- ESMA: 18th extract from database of enforcement decisions
- ESMA calls for improvements in disclosures related to goodwill impairment
- ESMA public statement on sovereign debt in IFRS financial statements
- ESMA publishes Guidelines on Alternative Performance Measures
- ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts
- ESMA publishes recommendations on Alternative Performance Measures
- ESMA publishes guidelines on alternative performance measures
- ESMA publishes report on the accounting practices of European financial institutions
- ESMA report on implementation of IFRS
- ESMA report on the activities of IFRS Enforcers in Europe
- ESMA seeks to circumscribe use of financial indicators
- Materiality in financial reporting: ESMA extends comment period
- Report on European regulators’ activity in 2014
- The ESMA publishes two public statements on IFRS financial Information
- What are the ESMA recommendations for the 2012 reporting period?
- What are the ESMA and AMF recommendations for the 2013 annual statements?
- What are the ESMA’s priorities for 2014 financial statements?
- What are ESMA’s priorities for 2015 financial statements?

**Europe**

- Plan to simplify the legal and accounting environment for corporates
- EC sets out accounting measures for long-term financing of the European economy
- European perspective on the move towards global accounting standards
- Evaluation of 10 years of IFRS in Europe: European Commission report published
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 Highlights 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 Highlights n°81

FASB

- FASB published its strategic plan
  IFRS Highlights n°88

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 classification of current and non-current liabilities
  IFRS news n°76, n°86
- Amendment to IAS 1 on the rules for the classification of current and non-current liabilities
- 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
- Better disclosures on the statement of cash flows
  IFRS Highlights n°06
- 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
- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7
  IFRS Highlights n°84
- 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
- European Parliament publishes four studies as part of EU adoption process for IFRS 9
  European Highlights n°93
- 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
  European matters n°29
- IFRS 7 amendments: disclosures on the transfer of financial assets
  A Closer Look n°56
- IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?
  A Closer Look n°13
- IFRS 7 disclosures on the transfer of financial assets
  IFRS News n°78
IFRS 7: Continuing involvement and servicing arrangements  
IFRS news n°64

IFRS 7: The IASB publishes a new draft amendment  
IFRS news n°18

IFRS 7 – Some Q&As on the eve of the first application  
Focus Studies n°6

IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements  
IFRS news n°71

IFRS financial statements: the main traps to avoid  
IASB news n°3

Information to be disclosed in the notes  
IFRS news n°30

ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9  
IFRS Highlights n°88

Net income and comprehensive income joined in a single statement  
IFRS news n°27

Performance reporting  
IASB news n°5

Presentation of financial statements  
IFRS news n°27

Presentation of financial statements: the EFRAG publishes the summary of two roundtables organised with September and December 2010  
European matters n°42

Presentation of the financial statements of financial institutions  
IASB news n°2

Presentation of financial statements  
IASB news n°3, IFRS news n°13, IFRS news n°26

Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!  
Focus Studies n°4

Presentation of financial statements: is the revolution just around the corner?  
A Closer Look n°20

Presentation of items of OCI in a single statement: exposure draft expected shortly  
IFRS news n°32

Presentation of other comprehensive income: a win for stakeholders  
IFRS news n°39

Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1  
IFRS news n°69

Presentation of the revised IAS 1  
IASB news n°6

Proposed amendments to IFRS 7 and IAS 39 abandoned  
IFRS news n°19

The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007  
Focus Studies n°4

The IASB’s portfolio of projects on the presentation of financial statements and disclosures  
A Closer Look n°84

The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements  
IFRS news n°25

The IASB published amendments to IAS 1  
IFRS news n°46

The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)  
IFRS news n°34

The IASB publishes the IFRS 7 amendment  
IFRS news n°21

The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers”  
Focus Studies n°5

Financial instruments

A new delay for the project on Financial Statement Presentation  
IFRS News n°38

Accounting for financial instruments: no change expected in the short term  
IFRS news n°18

Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A  
A Closer Look n°77

Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39  
IFRS news n°72

Adoption of the amendments to IAS 32 and IAS 1  
European matters n°19

Adoption of the IAS 32 amendment on the classification of rights issue  
European matters n°29

Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition”  
European matters n°26

Adoption of the IAS 39 amendment “Eligible Hedged Items”  
European matters n°26

Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements!  
IFRS news n°69

Amendment to IAS 39 – hedged risks and portions  
IASB news n°6, n°14

Amendment to IFRIC 16 - Hedging a net investment in a foreign operation  
News n°19

Amendment to IAS 39 and IFRS 7  
News n°17

Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009  
IFRS News n°41

Boards refine their positions on IFRS 9 Phase 1  
IFRS news n°69

Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument  
IFRS News n°53

Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions  
IFRS news n°72

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  
IFRS news n°73

Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required  
IFRS News n°41

Disclosures for transfers of financial assets  
IFRS News n°38

Derecognition of financial instruments  
IFRS news n°20, n°21

Derecognition of financial instruments: the FASB and IASB disagree  
IFRS news n°33
Derecognition of ‘repos’  
Early application of IFRS 9  
EFRAG approves adoption of IFRIC 15 and IFRIC 16  
EFRAG launches field-test on general hedge accounting  
EFRAG recommends the endorsement of IFRS 9  
Embedded derivatives and joint ventures  
Embedded derivatives and reclassifications  
Endorsement of IAS 39 amendments on the novation of derivatives  
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”  
Exposure Draft on “Financial Instruments: Classification and Measurement”  
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 I of IFRS 9  
Financial Instruments project: last decisions of 2011  
Financial instruments puttable at fair value  
Financial liabilities: reclassifications on the treatment of the credit risk component  
Financial liabilities: a first look at the forthcoming exposure draft  
First application of IFRS 7  
Hedge accounting  
Hedge accounting: IASB states its intention  
Hedge accounting: exposure draft due any day  
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 publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)  
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  
IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation  
ESMA questions IFRS Interpretations Committee on accounting treatment of forbearance practices in IFRS financial statements of financial institutions  
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  
IFRS news n°31  
IFRS news n°72  
European matters n°17  
European matters n°55  
European Highlights n°88, 89  
IFS news n°19  
IFS news n°21  
European matters n°73  
European matters n°63  
European matters n°55  
European matters n°19  
European matters n°28  
A Closer Look n°30  
A Closer Look n°16  
A Closer Look n°24  
A Closer Look n°31  
A Closer Look n°40  
A Closer Look n°44  
A Closer Look n°41  
IASB news n°5  
IFS news n°37  
IFS news n°8  
IFS news n°9  
IFS news n°30  
IFS news n°37  
IFS news n°39  
IFS news n°47  
IFS news n°67  
IFS news n°38  
IFS news n°10  
IFS news n°12  
IFS news n°74  
IFS news n°64  
IFS news n°75  
IFS new n°72  
IFS news n°93  
IFS news n°79  
IFS news n°46  
IFS news n°23  
IFS news n°5  
IFS news n°4
A Closer Look n°60

Launch of review of financial instruments standard

A Closer Look n°27

Macro hedging: the latest discussions

A Closer Look n°28

Mandatory effective date for IFRS 9 delayed again

A Closer Look n°55

New standard for recognition of financial instruments

IFRS news n°69

Offsetting financial assets and financial liabilities: convergence will wait!

IFRS news n°47

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

IFRS News n°38

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°51

Redeliberations on Hedge Accounting exposure draft

A Closer Look n°69

Recent progress on Financial Instruments project (IFRS 9)

A Closer Look n°58

Reopening IFRS 9 phase 1, Classification and measurement: update on the project and overview of key comments received by the IASB

IFRS news n°33

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

IFRS news n°52, n°56

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

IFRS news n°60

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

A Closer Look n°74

Review of IAS 39 - Financial Instruments

IFRS news n°22, IFRS news n°26

Mandatory effective date for IFRS 9 delayed again

A Closer Look n°55

New standard for recognition of financial instruments

A Closer Look n°27

Macro hedging: publication of the Discussion Paper due soon

A Closer Look n°28

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

A Closer Look n°59

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°47

Review of IAS 39 - Financial Instruments

IFRS news n°22, IFRS news n°26

Recent progress on Financial Instruments project (IFRS 9)

A Closer Look n°58

Reopening IFRS 9 phase 1, Classification and measurement:

amortised cost and impairment

A Closer Look n°69

Recent progress on Financial Instruments project (IFRS 9)

A Closer Look n°58

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°46

Redeliberations on Hedge Accounting exposure draft

IFRS News n°45

Reducing the complexity of IAS 32 and IAS 39

IFRS news n°11

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°46

Redeliberations on Hedge Accounting exposure draft

IFRS News n°45

Recent progress on Financial Instruments project (IFRS 9)

A Closer Look n°58

Reopening IFRS 9 phase 1, Classification and measurement:

amortised cost and impairment

A Closer Look n°69

Recent progress on Financial Instruments project (IFRS 9)

A Closer Look n°58

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°46

Redeliberations on Hedge Accounting exposure draft

IFRS News n°45

Reducing the complexity of IAS 32 and IAS 39

IFRS news n°11

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°46

Redeliberations on Hedge Accounting exposure draft

IFRS News n°45

Reducing the complexity of IAS 32 and IAS 39

IFRS news n°11

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°46

Redeliberations on Hedge Accounting exposure draft

IFRS News n°45

Reducing the complexity of IAS 32 and IAS 39

IFRS news n°11

Redeliberations of offsetting financial assets and financial liabilities

IFRS news n°46

Redeliberations on Hedge Accounting exposure draft

IFRS News n°45
Revision of hedge accounting under IFRS: review draft published on general hedge accounting

Second ITG meeting on provisioning under IFRS 9

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

Third meeting of ITG dealing with impairment issues under IFRS 9

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 severs 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

IASCF 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

I – J – K – L

IASB

Consultation on IASB work plan 2016-2020

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

The IASB updated its work plan be in 2010?

IFRS Foundation (ex IASC)

Creation of the IASB Monitoring Board

European matters

Creation of the IASB Monitoring Board

Constitution of the IFRIC Monitoring Board

Constitution of the IFRIC Policy Committee

European matters

Constitution of the IFRIC Monitoring Board

Constitution of the IFRIC Policy Committee

IFRS news

Determination of functional currency of an investment holding company
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 ASAF

Publication of the new IASCF constitution

Review of the IASC Foundation Constitution: second step

Review of structure and effectiveness of IFRS Foundation

Round table on IASCF governance

Second phase of the IASCF 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

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

IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4

Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals

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)

EFRAG comments on the “insurance contracts” discussion paper

EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4

EFRAG launches insurance project field test

EFRAG publishes results of field test on Insurance Contracts exposure draft

IFRS 4 – State of play

IFRS 4 Phase II – Towards a new exposure draft

Insurance Contract Project – phase II

Insurance contracts project IFRS 4 phase II - latest developments

“Insurance” Discussion Paper: initial lessons from the consultation process

“Insurance” working party seeks candidates

Recognition of an insurance policy

Intangible assets

Intangible assets

Interim Financial Reporting

2009 interim accounts: the end of the stable platform
**Investment Property**
- Exposure draft published on transfers of investment property  
  *IFRS Highlights n°94*

**Joint arrangements**
- Future standard on joint arrangements: the IASB agrees transitional provisions.  
  *IFRS news n°32*
- Partial disposal of an interest in an associate or a joint venture  
  *IFRS news n°34*
- IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations  
  *IFRS news n°76*

**Joint ventures**
- Application of IFRS 5 in the event of loss of joint control or significant influence  
  *IFRS news n°32*
- Accounting for joint ventures  
  *IASB news n°5*
- EFRAG: Working party on joint-ventures  
  *European matters n°5*
- How should an investor account for contributing a subsidiary to a joint venture?  
  *A Closer Look n°58*
- Recognition of joint ventures  
  *IFRS news n°11*
- Recognition of “other net asset changes” in an associate or joint venture  
  *IFRS news n°76*

**Leases**
- Leases  
  *IASB news n°5, news n°14, n°77, n°78, n°79, n°82*
- Definition of a lease under the future IFRS 16  
  *A Closer Look n°94*
- Effective date of IFRS 16 tentatively set at 1 January 2019  
  *IFRS Highlights n°93*
- EFRAG and European standard setters launch additional public consultation on Leases  
  *European matters n°79*
- 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 requests public review of Leases standard prior to publication  
  *European Highlights n°90*
- EFRAG to hold outreach event on the Leases project  
  *European Highlights n°80*
- European adoption of IFRS 15 rescheduled  
  *European Highlights n°90*
- 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*
- IFRS 16: key points of the new Leases standard  
  *A Closer Look n°96*
- 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: curtain falls on redeliberations  
  *A Closer Look n°87*
- Leases: discussions continue on lessee accounting model  
  *A Closer Look n°53*
- Leases: derecognition model for lessor accounting  
  *IFRS news n°34*
- Leases: how will they be defined in the future standard?  
  *IFRS Highlights n°86*
- 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*

**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

Materiality

IASB consults on the application of materiality to financial statements IFRS Highlights n°93

How should the concept of materiality be applied? A Closer Look n°95

Measurement

Fair value measurement provisions IASB news n°6

Fair value measurement specifications IFRS News n°20

Fair value recognition methods 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

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

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

First meeting of the Monitoring Board IFRS news n°22

N – O

Operating segments

European adoption of IFRS 8 – Operating Segments European matters n°7

Has the adoption of IFRS 8 been saved by the European survey? European matters n°6

IASB to ‘re-open’ IFRS 8 IFRS news n°54

IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments A Closer Look n°69

IFRS 8 adoption impact study IASB news n°5

IFRS 8; IASB launches first post-implementation review IFRS news n°58

IFRS 8 - Operating segments IASB news n°1

The adoption of IFRS 8 “Operating segments” called into question IASB news n°4

P

Provisions

A new request for comments before the publication of amendments to IAS 37 - Provisions IFRS news n°27

Amendments to IAS 37 – Provisions IASB news n°1

Dynamic provisioning enters the debate IFRS news n°21

Evaluation of provisions IASB news n°7

Expected loss model IFRS news n°24

Extension of the comment period for the IAS 37 exposure draft IFRS news n°32

Finalisation of IAS 37 - Provisions IFRS news n°22

IAS 37 – Non-financial liabilities IASB news n°2

IAS 37 round-tables IASB news n°2

Liabilities Project - Key points in 25 questions & answers A Closer Look n°30

Liabilities project : revision of IAS 37 IFRS News n°35

Publication of a draft standard on provisions IFRS News n°31

Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 IFRS news n°29

Review of IAS 37 – Provisions IFRS news n°11

Revision of IAS 37 “Provisions”: fair value by the back door IFRS n°9

Revision of IAS 37: the Board confirms its intention to go ahead A Closer Look n°37

Q – R - S

REACH

Conforming costs IASB news n°14
Rate-regulated activities

- Discussion Paper on rate-regulated activities
  - IFRS news n°81
- EU will not adopt the IFRS 14 interim standard on rate-regulated activities
  - European Highlights n°93
- IASB publishes interim standard on rate-regulated activities
  - IFRS news n°74
- Regulated activities
  - IFRS news n°65
- A standard on regulated operations coming soon
  - News n°18
- Price-regulated activities
  - News n°20
- Proposed interim standard on rate-regulated activities not supported by EFRAG
  - News n°67
- 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 Highlights 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 compulsory reconciliation with US GAAP be ended?
  - IASB news n°7

Related parties

- Adoption of IAS 24 R
  - European matters n°36
- IASB publishes exposure-draft
  - IASB news n°3
- 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

- An overview of the main subjects discussed by the TRG at its March 2015 meeting
  - A Closer Look n°88
- Application of IFRS 15 – Revenue recognition: a TRG update
  - A Closer Look n°85
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.
  - IFRS Highlights n°88
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
  - IFRS news n°87
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
  - IFRS Highlights n°87
- FASB confirms one-year deferral of Topic 606 mandatory effective date
  - IFRS Highlights n°90
- 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 redeliberates proposed clarifications to IFRS 15
  - A Closer Look n°95
- IFRS 15: a stabilised standard on revenue recognition at last!
  - IFRS Highlights n°96
- FRS 15: IASB and FASB decide to clarify agent versus principal considerations
  - A Closer Look n°90
- 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 confirms one-year deferral of IFRS 15 mandatory effective date
  - IFRS news n°91
- IASB proposals to clarify certain provisions of IFRS 15
  - A Closer Look n°92
- IASB publishes exposure draft on revenue recognition
  - IFRS News n°35
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
  - A Closer Look n°87
- IFRS 15: TRG considers more practical implementation issues
  - A Closer Look n°93
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

New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations A Closer Look n°86

On-going joint redeliberation on Revenue Recognition A Closer Look n°59, n°60, n°61

Proposed clarifications to IFRS 15 published IFRS Highlights n°91

Recently-published exposure draft proposes deferral of IFRS 15 effective date IFRS Highlights n°89

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

TRG holds fourth meeting IFRS Highlights n°87

TRG meeting held in November; outlook uncertain for 2016! IFRS Highlights n°95

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 Highlights 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

IASB news n°5

First application of FIN 48: US GAAP and prospects for IFRS accounts Focus Studies n°6

Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12) A Closer Look n°95

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 Highlights n°83*

- IASB publishes draft interpretation on uncertain tax positions (IAS 12)  
  *IFRS Highlights n°93*

- IASB publishes limited amendments to IAS 12  
  *IFRS Highlights n°96*

- 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*

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**U – V – W – X – Y – Z**

**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*