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- 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 publishes a non-binding framework for management commentary
- IASB proposal on management commentary
- Management commentary: IASB’s guidance to appear shortly

Materiality

- IASB consults on the application of materiality to financial statements
- How should the concept of materiality be applied?

Measurement

- Fair value measurement provisions
- Fair value measurement specifications
- Fair value recognition methods
- Credit risk
- "Measurement" round-tables
- Measurement in an illiquid market

Minerining

- IASB ratified the IFRIC Interpretation 20
- Mining: accounting for production stripping costs
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon

Minority interests

- Commitments to buy back minority interests
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50
- Puts on non-controlling interests: an amendment to IFRSs rather than just an interpretation?
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations

Operating segments

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

Provisions

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

Q – R - S

REACH
Conforming costs

Rate-regulated activities
Discussion Paper on rate-regulated activities
EU will not adopt the IFRS 14 interim standard on rate-regulated activities
IASB publishes interim standard on rate-regulated activities
Regulated activities
A standard on regulated operations coming soon
Price-regulated activities
Proposed interim standard on rate-regulated activities not supported by EFRAG
Exposure Draft - Rate Regulated Activities
Is there anything missing from the balance sheet?
Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!
Rate Regulated Activities – a dead end?
The IASB resumes discussion on Rate-regulated Activities
The IASB publishes its proposed interim standard on rate-regulated activities

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

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

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

Revenue recognition
American TRG discusses methods for measuring progress
An overview of the main subjects discussed by the TRG at its March 2015 meeting
Application of IFRS 15 – Revenue recognition: a TRG update
Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.
Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
EU adopts IFRS 15
FASB confirms one-year deferral of Topic 606 mandatory effective date
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 redeliberates proposed clarifications to IFRS 15
IFRS 15: a stabilised standard on revenue recognition at last!
FRS 15: IASB and FASB decide to clarify agent versus principal considerations
- 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 amendments to clarify IFRS 15
  A Closer Look n°99
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
  A Closer Look n°87
- IFRS 15 endorsement on the right track!
  European Highlights n°99
- 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
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- Revenue recognition project to be re-exposed
  IFRS news n°46
- Revenue recognition project: redeliberations have begun!
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- 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

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

**Share-based payments**
- Adoption of an amendment to IFRS 2
  Europe news n°18
- Amendment to IFRS 2
  IFRS n°8, n°24
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments
  A Closer Look n°11
- Endorsement of the IFRS 2 amendments on intra-group transactions
  IFRS news n°32
- IASB considers IFRS IC recommendations on IFRS 2
  IFRS news n°75, n°77
- The IASB proposes three amendments to IFRS 2
  IFRS news n°83
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  IFRS news n°69
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- Measurement of cash-settled plans including a performance condition  
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- Occupational savings plans  
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- Publication of narrow-scope amendments to IFRS 2  
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**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**  
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- 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)  
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- IASB publishes limited amendments to IAS 12  
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- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses  
  *A Closer Look n°97*
- 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?  
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