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*
### Application of standards and interpretations

- Consultation on the effective dates of new standards
- Effective dates of future standards
- Implementation dates for new standards
- Presentation and publication of the ICAEW report on the implementation of IFRS in Europe
- Standards and interpretations applicable as of 31 December 2006
- Standards and interpretations applicable as of June 30 2007
- Standards and interpretations applicable as of December 31 2007
- Standards and interpretations applicable as of 30 June 2008
- Standards and interpretations applicable as of 31 December 2008
- Standards and interpretations applicable as of 30 June 2009
- Standards and interpretations applicable as of 30 June 2010
- Standards and interpretations applicable as of 30 June 2011
- Standards and interpretations applicable as of 30 June 2012
- Standards and interpretations applicable as of 30 June 2013
- Standards and interpretations applicable as of 30 June 2014
- Standards and interpretations applicable as of 30 June 2015
- Standards and interpretations applicable as of 30 June 2016
- Standards and interpretations applicable as of 30 June 2017
- Standards and interpretations applicable as of 30 June 2018
- Standards and interpretations applicable as of 30 June 2019
- Standards and interpretations applicable as of 30 June 2020
- Standards and interpretations applicable as of 30 June 2021
- Standards and interpretations applicable as of 30 June 2022
- Standards and interpretations applicable as of 30 June 2023
- Standards and interpretations applicable as of 30 June 2024
- Standards and interpretations applicable as of 30 June 2025
- Standards and interpretations applicable as of 30 June 2026
- Standards and interpretations applicable as of 30 June 2027
- Standards and interpretations applicable as of 30 June 2028
- Standards and interpretations applicable as of 30 June 2029
- Standards and interpretations applicable as of 30 June 2030

### Assets held for sale and discontinued operations

- Application of IFRS 5 in the event of loss of joint control or significant influence
- Discontinued operations and assets held for sale
- IFRS 5: an involving standard
- IFRS Interpretations Committee clarifies some aspects of IFRS 5
- New definition of a discontinued operation: the Board decides.
- Publication of an exposure draft on the definition of discontinued operations
- Round table on IASCF governance
- The definition of a discontinued operation in IFRS 5 may not be amended after all
- The IFRIC looks at IFRS 5

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- Annual Improvements cycle 2014-2016 published
- Endorsement of annual improvements
- Endorsement of the May 2010 Improvements to IFRS
- Endorsement of the 2010-2012 Annual improvements Cycle
- Endorsement of the 2011-2013 Annual improvements cycle
- Exposure draft on annual improvements to IFRS: 2010-2012 cycle
- IASB’s annual omnibus of improvements to IFRS
- IFRS improvements, 2009 project
- IFRS improvements, 2011 project
- IFRS improvement project: what amendments are being proposed?
- Improvements to IFRSs - year 2008
- Improvement to IFRS standards - 2009 version
- Improvements to IFRSs, 2009 project
- Improvements to IFRSs: the IASB issued two cycles
- Improvements to IFRSs – 2012-2014 Cycle
- Improvements to IFRSs – 2015-2017 Cycle
- Publication of Annual Improvements to IFRSs
- Publication of the 2009-2011 Cycle of Annual Improvements
- Publication of the 2010-2013 Cycle of Annual Improvements
- Proposed improvements to IFRSs
- State of play in the IFRS annual improvements process
- Standards and interpretations applicable as of 30 June 2008
- Standards and interpretations applicable as of 31 December 2008
- Standards and interpretations applicable as of 30 June 2009
- Standards and interpretations applicable as of 30 June 2010
- Standards and interpretations applicable at 31 December 2010
- Standards and interpretations applicable as of 30 June 2011
- Standards and interpretations applicable at 31 December 2011
- Standards and interpretations applicable at 30 June 2012
- Standards and interpretations applicable at 31 December 2012
- Standards and interpretations applicable at 31 December 2013
- Standards and interpretations applicable at 30 June 2014
- Standards and interpretations applicable at 31 December 2014
- Standards and interpretations applicable at 30 June 2015
- Standards and interpretations applicable at 31 December 2015
- Survey on the effective dates of new texts
- Standards and interpretations applicable at 30 June 2016
- Standards and interpretations applicable at 31 December 2016
- IFRS Highlights n°106
- IFRS News n°72, n°81
- A Closer Look n°15
- A Closer Look n°17
- A Closer Look n°22
- A Closer Look n°27
- A Closer Look n°115
- A Closer Look n°12
- A Closer Look n°34
- A Closer Look n°45
- A Closer Look n°50
- A Closer Look n°56
- A Closer Look n°61
- A Closer Look n°72
- A Closer Look n°78
- A Closer Look n°83
- A Closer Look n°89
- A Closer Look n°94
- A Closer Look n°105
- IFRS News n°44
- IFRS News n°50
- IFRS News n°56
- IFRS News n°62
- IFRS News n°56
- IFRS News n°50
- IFRS News n°45
- IFRS News n°40
- IFRS News n°34
- IFRS News n°32
- IFRS News n°26
- IFRS News n°13
- IFRS News n°15
**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  
  *IFRS 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*
- EFRAG study on goodwill  
  *European Highlights n°103*
- 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  
  *IFRS news n°4*
- Post-implementation Review IFRS 3 – What next?  
  *A Closer Look n°91*
- Proposed amendments to IFRS 3 and IFRS 11 (published on 29 June 2016)  
  *A Closer Look n°102*
- Publication of amendments to IFRS 3 and IFRS 11  
  *IFRS news n°101*
- 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)
- 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)

Concession arrangements

- 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 Concession Arrangements (European matters n°13)
- Publication of the IFRIC 12 interpretation (Focus Studies n°1)

Consolidation

- Acquisition of an interest in a joint operation: proposed amendments to IFRS 11 (IFRS news n°17)
- Acquisition of an interest in a joint operation: IFRS Interpretations Committee looks at comment letters (IFRS news n°62)
- 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 news 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 (IFRS 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 (IFRS news n°5)
- 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°72, n°80)
Publication of exposure draft on transition guidance in IFRS 10
Publication of investment Entity amendments
Project
Proportional integration
Proposed amendments to IAS 28: Share if Other Net Asset Changes
Proposed postponement of amendments to IFRS 10 and IAS 28
Publication of an amendment to IFRS 10 and IAS 28
Publication of proposed amendments to IFRS 10 and IAS 28
Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements
Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board
Recognition of sale or contribution of assets between an entity and its associate or joint venture
Standards on consolidation: the IASB will not defer the effective date
The IASB clarifies IFRS 10 transitional provisions
The IASB clarifies the accounting treatment of joint arrangements
The IASB proposed to exempt investment entities from consolidation
The IASB publishes its near final drafts of future standards on consolidation
The IASB Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements
The key points of IFRS 10 on consolidated financial statements in 15 Q&As
Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures
Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments
What are the prospects for proportionate consolidation?

Contingent pricing

Contingent pricing of PPE and intangible assets
Forthcoming interpretation on contingent prices arising from the purchase of single assets

No decision from IFRS IC on the accounting treatment of variable payments to be made for the purchase of assets

Control

How is de facto control to be determined under IAS 27?

Convergence

Adoption of IFRS standards by US companies: clouds on the horizon
Adoption of IFRS standards by US companies: no clarification!
IASB – EFRAG "Convergence" meeting
IASB and FASB restate their desire for convergence
IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions
Japan IFRS convergence project continues
Update of the IASB-FASB Convergence road map
Update to the MoU
The IASB and the FASB publish a progress report on their convergence programme
The SEC proposal on adoption of IFRS for public companies

Customer contribution

Adoption of IFRIC 13
Adoption of IFRIC 18 interpretation
Draft Interpretation D24 - Customer contributions
IASB publishes IFRIC D24 on customer contributions
The IASB publishes IFRIC 18 - Transfers of Assets from Customers
IFRIC 18 - Transfers of Assets from Customers

Customer loyalty programmes

Customer loyalty programmes: the IFRIC interpretation
D20: client loyalty programmes
European effect study relative to IFRIC 13 - Customer Loyalty Programmes
IFRIC D 20 - Customer loyalty programmes
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

- IFRS n°8
  - 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

- A French president for EFRAG
  - European Highlights n°101
- 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 set to appoint a French president?
    - European Highlights n°100
  - 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
- Emission 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
- Endorsement of the amendment to IAS 19 – Employee contributions
- Early retirement programmes
- European impact study relative to IFRIC 14 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction
- IAS 19 provisions on discount rates to remain unchanged
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14
- IASB publishes a DP on IAS 19 – Employee Benefits
- Interpretation on employee benefit (IFRIC 14)
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
- Occupational savings plans
- Post-employment benefits: first decisions from the IASB
- 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: 19th extract from database of enforcement decisions
- ESMA: 20th extract from the database of enforcement
- ESMA calls for improvements in disclosures related to goodwill impairment
- ESMA issues Public Statement on IFRS 15 implementation and disclosures
- 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 publishes report on European enforcers’ activities in 2015
- ESMA report on implementation of IFRS  
  *IFRS news n°69*
- ESMA report on the activities of IFRS Enforcers in Europe  
  *European matters n°78*
- ESMA seeks to circumscribe use of financial indicators  
  *A Closer Look n°76*
- Materiality in financial reporting: ESMA extends comment period  
  *European matters n°47*
- Report on European regulators’ activity in 2014  
  *European Highlights n°87*
- The ESMA publishes two public statements on IFRS financial information  
  *European matters n°47*
- What are the ESMA recommendations for the 2012 reporting period?  
  *A Closer Look n°61*
- What are the ESMA and AMF recommendations for the 2013 annual statements?  
  *A Closer Look n°72*
- What are ESMA’s priorities for 2014 financial statements?  
  *A Closer Look n°82*
- What are ESMA’s priorities for 2015 financial statements?  
  *A Closer Look n°93*
- What are ESMA’s priorities for 2016 financial statements?  
  *A Closer Look n°104*

**Europe**

- Plan to simplify the legal and accounting environment for corporates  
  *News n°7*
- EC sets out accounting measures for long-term financing of the European economy  
  *European matters n°76*
- ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG  
  *European Highlights n°100*
- European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015  
  *European Highlights n°103*
- European perspective on the move towards global accounting standards  
  *IFRS news n°60*
- Evaluation of 10 years of IFRS in Europe: European Commission report published  
  *A Closer Look n°90*

**Extractive activities**

*IFRS news n°33*

**F**

**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  
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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 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

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Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation

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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 may propose to postpone the effective date of IFRS 9 to 1 January 2016

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Macro hedging: publication of the Discussion Paper due soon

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

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The FASB publishes its exposure draft on financial instruments

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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? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014
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

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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

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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
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IASB publishes amendments to clarify IFRS 15  A Closer Look n°99
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