Beyond the GAAP
Mazars Newsletter on accounting standards

Index

From October 2006 to February 2017

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 date 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

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
**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*
- 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  
  *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*
- 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

IFRS news n°17
- 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 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
  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°72, n°80
Publication of exposure draft on transition guidance in IFRS 10  
Publication of investment Entity amendments  
Project  
Proposed 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 Interprets 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  
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?  
What are ESMA’s priorities for 2016 financial statements?  
ESMA report on the activities of IFRS Enforcers in Europe  
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?  
What are ESMA’s priorities for 2016 financial statements?  
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?  
What are ESMA’s priorities for 2016 financial statements?  
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?  
What are ESMA’s priorities for 2016 financial statements?  
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?  
What are ESMA’s priorities for 2016 financial statements?  
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?  
What are ESMA’s priorities for 2016 financial statements?  
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?  
What are ESMA’s priorities for 2016 financial statements?
● Directive 2013/34/EU on annual and consolidated financial statements

● Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7

● Disclosures on investments excluded from IAS 39

● Discussion paper on the presentation of financial statements

● Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders

● Europe endorses the amendments to IFRS 7: Disclosures Transfers of Financial Assets

● European Parliament publishes four studies as part of EU adoption process for IFRS 9

● Endorsement of IAS 36 amendments on disclosures on recoverable amounts

● European effect study relative to IAS 1 - Presentation of financial statements

● Financial Statement Presentation: EFRAG extends comment period

● IASB publishes a staff draft as part of the project on the Presentation of Financial Statements

● IASB publishes a summary of feedback from Disclosure Forum

● IASB publishes exposure draft of limited amendments to IAS 1

● IASB to amend some provisions of IAS 1

● IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments

● IFRS 7 amendment

● IFRS 7 amendments: disclosures on the transfer of financial assets

● IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?

● IFRS 7 disclosures on the transfer of financial assets

● IFRS 7: Continuing involvement and servicing arrangements

● IFRS 7: The IASB publishes a new draft amendment

● IFRS 7 – Some Q&As on the eve of the first application

● IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements

● IFRS financial statements: the main traps to avoid

● Information to be disclosed in the notes

● ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9

● Net income and comprehensive income joined in a single statement

● Performance reporting

● Presentation of financial statements

● Presentation of financial statements : the EFRAG publishes the summary of two roundtables organised with September and December 2010

● Presentation of the financial statements of financial institutions

● Presentation of financial statements

● Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!

● Presentation of financial statements: is the revolution just around the corner?

● Presentation of items of OCI in a single statement: exposure draft expected shortly

● Presentation of other comprehensive income: a win for stakeholders

● Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1

● Presentation of the revised IAS 1

● Proposed amendments to IFRS 7 and IAS 39 abandoned

● The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007

● The IASB’s portfolio of projects on the presentation of financial statements and disclosures

● The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements

● The IASB published amendments to IAS 1

● The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)

● The IASB publishes the IFRS 7 amendment

● The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers”

● A new delay for the project on Financial Statement Presentation

● Accounting for financial instruments: no change expected in the short term

● Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A

● Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39

● Adoption of the amendments to IAS 32 and IAS 1

Financial instruments

● A new delay for the project on Financial Statement Presentation

● Accounting for financial instruments: no change expected in the short term

● Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A

● Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39

● Adoption of the amendments to IAS 32 and IAS 1
- Adoption of the IAS 32 amendment on the classification of rights issue
- Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition”
- Adoption of the IAS 39 amendment “Eligible Hedged Items”
- Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements!
- Amendment to IAS 39 – hedged risks and portions
- Amendment to IFRIC 16 - Hedging a net investment in a foreign operation
- Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009
- Boards refine their positions on IFRS 9 Phase 1
- Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument
- Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions
- Classification of financial assets (Phase 1 of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
- Disclosures for transfers of financial assets
- Derecognition of financial instruments
- Derecognition of financial instruments: the FASB and IASB disagree
- Derecognition of ‘repos’
- Early application of IFRS 9
- EBA consults on draft guidelines for implementation and application of IFRS 9
- EBA launches 2nd impact assessment 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
- ESMA’s recommendations for implementation of IFRS 9
- 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 Offsettting 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 assets with particular contractual prepayment options
- Financial liabilities: redeliberations 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: further redeliberations
Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39
Hedge accounting: imminent publication of an exposure draft
Hedge of a net investment in a foreign operation: a final interpretation due out soon
Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation? A Closer Look n°12
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? A Closer Look n°25
IAS 39 review: new developments
IFRIC D22, Hedges of a Net Investment in a Foreign Operation News n°5
IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation IFRIC news n°4
IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind A closer Look n°60
IFRS 9 finally adopted by European Union! European Highlights n°105
IFRS 9 or a first step into IAS 39’s replacement A closer Look n°27
IFRS 9 supplemented with measures on financial liabilities European Highlights n°101
IFRS 9: the first step towards endorsement!
IFRS 9: The IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options IFRS news n°107
IFRS 9: the main pros and cons A Closer Look n°28
IFRS 9: the two Boards make progress on impairment, classification and measurement A Closer Look n°55
IFRS 9 Phase 2, Impairment: will the Boards converge? IFRS news n°69
IFRS IC clarifies accounting treatment of prepaid cards IFRS Highlights n°98
IFRS IC continues deliberations on accounting issues of Greek government bonds IFRS news n°58
IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares IFRS news n°78
IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares IFRS news n°75
IFRIC 22 interpretation published IFRS Highlights n°106
IFRIC 22 – Foreign currency transactions and advance consideration A Closer Look n°107
Impact of latest amendment to IFRS 7 on 30 June 2012 financial statements A Closer Look n°59
Impairment of financial assets – proposal of a specific treatment for assets purchased with an explicit expectation of credit losses at the acquisition date IFRS news n°52
Impairment of financial assets (Phase II of IFRS 9/Impairment) – ongoing deliberations on loan commitments and financial guarantee contracts IFRS news n°73
Impairment of financial assets (Phase II of IFRS 9/Impairment) – the Board clarifies the transition requirements IFRS news n°73
Impairment of financial assets: towards an IASB US GAAP common approach A Closer Look n°42
Impairment of financial assets - towards a new model, “three-bucket expected loss approach” A Closer Look n°48
Impairment of financial assets (Phase II of IFRS9) – latest deliberations A Closer Look n°49
Impairment (Phase II of IFRS 9) – IASB publishes new exposure draft IFRS news n°65
Impairment of financial assets (Phase II of IFRS 9/Impairment)-on-going deliberations IFRS news n°56
Impairment of financial instruments News IFRS n°45, News IFRS n°53
Impairment of financial assets (Phase II of IFRS 9/Impairment) – final deliberations IFRS news n°61
Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft A Closer Look n°71
Impairment of financial instruments: new exposure draft due in early 2011 IFRS news n°39
Impairment of financial instruments: still a lot to discuss! IFRS news n°37
• Interest margin hedge accounting
  IFRS news n°2
• Launch of review of financial instruments standard
  IFRS news n°21
• Macro hedging: the latest discussions
  IFRS news n°50
• Macro-hedging: publication of the Discussion Paper due soon
  IFRS news n°71
• Mandatory effective date for IFRS 9 delayed again
  IFRS news n°69
• New standard for recognition of financial instruments
  IFRS news n°17
• 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
• Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g
  IFRIC news n°7
• Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities
  IFRS news n°51
• Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments
  A Closer Look n°28
• Publication of the exposure draft on measurement of financial liabilities
  IFRS news n°34
• Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting
  IFRS news n°72
• Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting
  IFRS news n°68
• Publication of the final interpretations IFRIC 16
  News n°13
• Questionnaire on the exposure draft Financial Instruments: amortised cost and impairment
  IFRIS news n°33
• Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB
  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
• Reopening of Phase 1 of IFRS 9: Classification and measurement
  IFRS news n°52, n°56
• Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published
  IFRS news n°61, A Closer Look n°64
• 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
• Revision of hedge accounting under IFRS: review draft published on general hedge accounting
  A Closer Look n°59
• Second ITG meeting on provisioning under IFRS 9
  IFRS News n°92
• The Board continues redeliberations of the Impairment phase of IFRS 9
  IFRS News n°44
• The European Commission asks the IASB to amend IAS 39
  A Closer Look n°16
• The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015
  IFRS news n°46
• The IASB publishes the full and final version of IFRS 9 on financial instruments!
  IFRS News n°80
• The IFRIC clarifies the meaning of “significant or prolonged decline”
  IFRS news n°25
• The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan
  A Closer Look n°56
• The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9
  IFRS News n°41
• The FASB publishes its exposure draft on financial instruments
  IFRS news n°34
• Third meeting of ITG dealing with impairment issues under IFRS 9
  IFRS Highlights n°95
• What does the future hold for the recognition of financial instruments?
  A Closer Look n°14
• What should be the basis for the recognition of debt and other liabilities?
  IFRS news n°18

First-time Adoption

• Adoption of the amendments to IFRS 1 and IAS 27
  European matters n°19
• Amendment to IFRS 1 – Government Loans endorsed in Europe
  European matters n°65
• IFRS 1 Amendment: removal of fixed application dates
  IFRS news n°37
• Limited amendment to IFRS 1: elimination of the fixed application date
  IFRS news n°40
• Proposed amendment to IFRS 1: government loans with a below-market rate of interest
  IFRS news n°49
• Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation
  IFRS news n°40
• Publication of an exposure draft on the exemptions for first-time adoption of IFRSs
  IFRS news n°15
• Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest
  IFRS news n°54
• Revision of IFRS 1
  IFRS news n°17
• Severe hyperinflation: IASB publishes a limited exposure draft
  IFRS news n°37
Functional currency

- Determination of functional currency of an investment holding company  
  *IFRS news n°32*

G - H

Handbook

- IASCF trustees publish the “Due process Handbook for the IFRIC”  
  *IFRIC news n°3*
- EFRAG calls on the IASB to introduce a public fatal flaw review  
  *European Highlights n°81*
- IFRIC draft Due Process Handbook  
  *IFRIC news n°2*
- The annual improvements process: proposals to amend the Due Process Handbook for the IASB  
  *IFRS news n°37*

I – J – K -L

IASB

- Change and continuity in IASB leadership  
  *IFRS Highlights n°97*
- Consultation on IASB work plan 2016-2020  
  *IFRS Highlights n°91*
- Françoise Florès joins IASB  
  *IFRS news n°105*
- IASB agenda  
  *IFRS news n°13*
- IASB Board expanded  
  *IFRS news n°19*
- IASB funding reviewed  
  *News n°9*
- IASB makes major changes to its work plan  
  *A Closer Look n°35*
- IASB launches a public consultation on its work plan  
  *IFRS news n°47*
- IASB public consultation on the work plan: feedback statement expected shortly  
  *IFRS new n°56*
- IASB publishes the outcomes from the IASB’ Agenda Consultation 2011  
  *A Closer Look n°62*
- IASB puts standard-setting on hold to work on better communication in financial reporting  
  *A Closer Look n°105*
- IASB to defer the effective date of IFRS  
  *IFRS news n°47*
- IASB unveils its mission statement  
  *IFRS Highlights n°88*
- New IASB work plan as of 19 April 2010  
  *IFRS news n°33*
- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc.  
  *IASB news n°7*
- The credit crunch and the IASB’s implication  
  *IFRS news n°15*
- The IASB starts to put its research programme in order  
  *IFRS Highlights n°100*

- The IASB updated its work plan  
  *A closer Look n°32, IFRS news n°38, n°43, n°46, n°47, n°54, n°57, n°58, n°59, n°60, n°61, n°62, n°64, n°65, n°68, n°76, n°82, n°86, n°92, n°104*
- What will be the IASB’s work programme be in 2010?  
  *A closer Look n°29*

IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board  
  *IFRS news n°108*
- China joins IFRS Foundation Monitoring Board  
  *IFRS news n°102*
- Creation of the IASB Monitoring Board  
  *IFRS news n°19*
- Death of Wayne Upton, chair of the IFRS IC  
  *IFRS Highlights n°103*
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees  
  *News n°6*
- Four IASB members re-appointed for second term  
  *IFRS news n°108*
- IFRS Foundation amends Constitution  
  *IFRS Highlights n°105*
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards  
  *IFRS Highlights n°100*
- Improvements to the notes: IFRS Foundation sets a good example  
  *IFRS news n°89*
- Membership of ASAF  
  *IFRS news n°65, n°90*
- Publication of the new IASCF constitution  
  *IFRS news n°31*
- Review of the IASC Foundation Constitution: second step  
  *News n°18*
- Review of structure and effectiveness of IFRS Foundation  
  *IFRS Highlights n°91*
- Round table on IASCF governance  
  *IFRS news n°13*
- Second phase of the IASC Foundation constitution review: Trustees’ proposals  
  *IFRS news n°26*
- The IASB is seeking a trustee and a new member  
  *News n°7*
- The IASCF to review its constitution  
  *IFRS news n°11, news n°14*
- Two new trustees appointed at the IASCF  
  *News n°17*
- Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS  
  *IFRS Highlights n°98*

IFRS and SMEs

*News n°6*

- 80% of European SMEs favour a common accounting framework  
  *A Closer Look n°9*
- Call for comments on the SMEIG’s draft Q&As  
  *IFRS news n°48*
- European Commission expresses concerns regarding IFRS for SMEs  
  *European matters n°6*
- Exposure draft expected by the end of the year  
  *Focus Studies n°1*
IASB publishes exposure-draft on IFRS for SMEs

IASB publishes a standard for SMEs: IFRS news n°25

IASB publishes amendments to IFRS for SMEs

IASB publishes an IFRS guide for SMEs

IFRS for SMEs: IASB decisions on simplification at last

IFRS for SMEs: the IASB launches a comprehensive review

IFRS for SMEs: what do the stakeholders think in Europe?

The SME Implementation Group appoints two new Q&As

The SME Implementation Group published its first Q&A

The IASB continues its comprehensive review of IFRS for SMEs

IFRS Interpretations Committee (ex IFRIC)

Appointment to the Interpretations Committee

Appointment of new IFRIC members

IFRIC vacancies

From 12 to 14 members at the IFRIC Board

Sue Lloyd appointed as chair of IFRS Interpretations Committee

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

IASB sets effective date for IFRS 17 – Insurance Contracts

IFRS 4 phase II: at last, the exposure draft

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)

Insurance project: IASB updates webpage

EFRAG comments on the “insurance contracts” discussion paper

EFRAG critiques 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

Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?

IFRS 4 – State of play

IFRS 4 Phase II – Towards a new exposure draft

Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches

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

Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft

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Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB concludes its deliberations and authorises exemptions for the accounts of equity-accounted insurance entities

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

Transfers of Investment Property: IASB issues amendments to IAS 40
IOSCO
- IOSCO publishes recommendations on implementation of new IFRSs

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

Joint ventures
- Application of IFRS 5 in the event of loss of joint control or significant influence
- Accounting for joint ventures
- EFRAG: Working party on joint-ventures

Leases
- Leases
- Definition of a lease under the future IFRS 16
- Effective date of IFRS 16 tentatively set at 1 January 2019
- EFRAG and European standard setters launch additional public consultation on Leases
- EFRAG feedback on the additional public consultation and outreach event on the Leases project
- EFRAG launches field test on the new draft standard on Leases.
- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16
- EFRAG requests public review of Leases standard prior to publication
- EFRAG to hold outreach event on the Leases project
- European adoption of IFRS 15 rescheduled
- Exposure draft on Leases: part one
- Exposure draft on Leases: part two
- FASB publishes corrections and improvements to revenue standard
- FASB publishes new leases standard
- IASB and FASB to re-expose their proposals for the Leases project
- IASB splits with FASB on Leases standard
- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice
- IFRS 16: key points of the new Leases standard
- Implementation of IFRS 16
- Leases: a new approach emerges
- Lease contracts in the accounts of the lessor
- Leases: continued redeliberations
- Leases: the profit or loss recognition pattern emerges
- Lease contracts in the accounts of the lessee
- Leases: where are we now?
- Leases: stakeholders’ comments are over critical
- Levies
- An interpretation on levies charged for participation in a specific market expected soon
- Endorsement of IFRIC 21 – Levies
- IFRIC issues definitive interpretation on levies (IFRIC 21)
- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee

Levies
Levies charged on entities that participate in a specific market – discussions continue  
Publication of two draft interpretations for comments

Publication of two draft interpretations for comments

IFRS news n°62

IFRS news n°56

Management reports

IASB news n°2, n°22

IASB publishes a non-binding framework for management commentary  
IASB proposal on management commentary

A Closer Look n°40

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  
How should the concept of materiality be applied?

IFRS Highlights n°93

A Closer Look n°95

Measurement

Fair value measurement provisions  
Fair value measurement specifications

IASB news n°6

IFRS News n°20

IFRS news n°18

IFRS news n°24

IASB news n°2

January 2007

Focus Studies n°3

IFRS news n°21

Mining

IASB ratified the IFRIC Interpretation 20  
Mining: accounting for production stripping costs

IFRS news n°48

IFRS news n°30

IASB news n°2

Expected loss model

IFRS news n°24

Provisions

A new request for comments before the publication of amendments to IAS 37 - Provisions  
Amendments to IAS 37 – Provisions

IFRS news n°27

IFRS news n°1

IFRS news n°21

IFRS news n°7

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

IFRS news n°2

IAS 37 round-tables

IFRS news n°2

Liabilities Project - Key points in 25 questions & answers

A Closer Look n°30

IFRS News n°35

Publication of a draft standard on provisions

IFRS News n°31

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

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

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

Provisions

A new request for comments before the publication of amendments to IAS 37 - Provisions  
Amendments to IAS 37 – Provisions

IFRS news n°27

IFRS 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

IFRS news n°2

IAS 37 round-tables

IFRS news n°2

Liabilities Project - Key points in 25 questions & answers

A Closer Look n°30

IFRS News n°35

Publication of a draft standard on provisions

IFRS News n°31

Mining

IASB ratified the IFRIC Interpretation 20  
Mining: accounting for production stripping costs

IFRS news n°48

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

Liabilities Project - Key points in 25 questions & answers

A Closer Look n°30

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


Revision of IAS 37 “Provisions”: fair value by the back door

Revision of IAS 37: the Board confirms its intention to go ahead

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!

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?

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

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

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  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 amendments to clarify IFRS 15  A Closer Look n°99
IASB publishes exposure draft on revenue recognition  IFRS News n°35
FRS 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 redeliberations on Revenue Recognition  European matters n°51
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 IASB’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  IFRS 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
- Publication of narrow-scope amendments to IFRS 2  
  IFRS news n°101


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,n°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
- 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
- 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