Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to May 2017

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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*
1. Annual Improvements cycle 2014-2016 published
   - IFRS Highlights n°106
2. Endorsement of annual improvements
   - IFRS news n°32
3. Endorsement of the May 2010 Improvements to IFRSs
   - European matters n°42
4. Endorsement of the 2010-2012 Annual improvements Cycle
   - European Highlights n°85
5. Endorsement of the 2011-2013 Annual improvements cycle
   - European matters n°84
6. Exposure draft on annual improvements to IFRS: 2010-2012 cycle
   - IFRS news n°55
7. IASB’s annual omnibus of improvements to IFRS
   - A Closer Look n°34
   - A Closer Look n°73
9. IFRS improvements, 2009 project
   - IFRS News n°26
10. IFRS improvements, 2011 project
    - IFRS News n°46
11. IFRS improvement project: what amendments are being proposed?
    - A Closer Look n°15
12. Improvements to IFRSs - year 2008
    - IFRS News n°12
13. Improvement to IFRS standards - 2009 version
    - A Closer Look n°22
14. Improvements to IFRSs, 2009 project
    - A Closer Look n°27
15. Improvements to IFRSs: the IASB issued two cycles
    - IFRS news n°72
16. Improvements to IFRSs – 2012-2014 Cycle
    - IFRS News n°72, n°81
17. Improvements to IFRSs – 2015-2017 Cycle
    - IFRS News n°107
18. Publication of Annual Improvements to IFRSs
    - IFRS News n°12
19. Publication of the 2009-2011 Cycle of Annual Improvements
    - IFRS news n°56
20. Publication of the 2010-2013 Cycle of Annual Improvements
    - IFRS news n°62
21. Proposed improvements to IFRSs
    - A Closer Look n°17
22. State of play in the IFRS annual improvements process
    - IFRS news n°10

Application of standards and interpretations

23. Consultation on the effective dates of new standards
    - IFRS News n°38
24. Effective date of future standards
    - IFRS news n°43
25. Implementation dates for new standards
    - IFRS News n°29
26. Presentation and publication of the ICAEW report on the implementation of IFRS in Europe
    - European matters n°6
27. Standards and interpretations applicable as of 31 December 2006
    - Focus Studies n°1
28. Standards and interpretations applicable as at June 30 2007
    - Focus Studies n°4
29. Standards and interpretations applicable as at December 31 2007
    - Focus Studies n°7
30. Standards and interpretations applicable as of 30 June 2008
    - A Closer Look n°13
31. Standards and interpretations applicable as of 31 December 2008
    - A Closer Look n°19
32. Standards and interpretations applicable as of 30 June 2009
    - A Closer Look n°23
33. Standards and interpretations applicable to the 31 December 2009
    - A Closer Look n°29
34. Standards and interpretations applicable as of 30 June 2010
    - A Closer Look n°35
35. Standards and interpretations applicable at 31 December 2010
    - A Closer Look n°40
36. Standards and interpretations applicable as of 30 June 2011
    - A Closer Look n°45
37. Standards and interpretations applicable at 31 December 2011
    - A Closer Look n°50
38. Standards and interpretations applicable at 30 June 2012
    - A Closer Look n°56
39. Standards and interpretations applicable at 31 December 2012
    - A Closer Look n°61
40. Standards and interpretations applicable at 31 December 2013
    - A Closer Look n°72
41. Standards and interpretations applicable at 30 June 2014
    - A Closer Look n°78
42. Standards and interpretations applicable at 31 December 2014
    - A Closer Look n°83
43. Standards and interpretations applicable at 30 June 2015
    - A Closer Look n°89
44. Standards and interpretations applicable at 31 December 2015
    - A Closer Look n°94
45. Survey on the effective dates of new texts
    - IFRS News n°44
46. Standards and interpretations applicable at 30 June 2016
    - A Closer Look n°100
47. Standards and interpretations applicable at 31 December 2016
    - A Closer Look n°105
48. Standards and interpretations applicable at 30 June 2017
    - A Closer Look n°111

Assets held for sale and discontinued operations

49. Application of IFRS 5 in the event of loss of joint control or significant influence
    - IFRS news n°32
50. Discontinued operations and assets held for sale
    - IFRS news n°29
51. IFRS 5: an involving standard
    - A Closer Look n°19
52. IFRS Interpretations Committee clarifies some aspects of IFRS 5
    - IFRS Highlights n°96
53. New definition of a discontinued operation: the Board decides.
    - IFRS news n°26
54. Publication of an exposure draft on the definition of discontinued operations
    - IFRS news n°15
55. Round table on IASC Governance
    - IFRS news n°13
The definition of a discontinued operation in IFRS 5 may not be amended after all  
\textbf{IFRS news n°27}

The IFRIC looks at IFRS 5  
\textbf{IFRIC news n°3}

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**Biological assets**

- Adoption of Bearer Plants amendment  
  \textit{European Highlights n°93}
- Bearer biological assets  
  \textbf{IFRS news n°64, n°68}
- Bearer plants – amendment finalised  
  \textbf{IFRS news n°76}
- IAS issues amendments for bearer plants  
  \textbf{IFRS news n°79}

**Borrowing costs**

- Adoption of the revised IAS 23  
  \textit{Europe news n°18}
- European impact study on the implementation of the revised IAS 23 – Borrowing Costs  
  \textit{European matters n°12}
- IAS 23 - Borrowing costs  
  \textbf{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  
  \textbf{IFRS News n°26}

**Business combinations**

- Adoption of IFRS 3 and IAS 27  
  \textbf{IASB news n°1}
- Business combinations and consolidation: highlights of the new standards in 25 questions and answers  
  \textbf{A Closer Look n°10}
- Business combinations phase II  
  \textbf{IASB news n°3}
- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27  
  \textbf{Focus Studies n°5}
- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27  
  \textbf{IASB news n°7}
- ESMA report on the quality of financial information on business combinations  
  \textbf{European matters n°79}
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control  
  \textbf{European matters n°52}
- EFRAG study on goodwill  
  \textbf{European Highlights n°103}
- Entities invited to share their practical experience of IFRS 3  
  \textbf{European matters n°75}
- European impact study for IFRS 3 and IAS 2  
  \textbf{European matters n°18}
- IASB launches post-implementation review of IFRS 3  
  \textbf{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  
  \textbf{A Closer Look n°8}
- IASB reports on IFRS 3 PIR  
  \textbf{IFRS Highlights n°90}
- Impact of IAS 27R on operations other than business combinations  
  \textbf{A Closer Look n°35}
- Launch of post-implementation review of IFRS 3  
  \textbf{IFRS news n°69}
- New option for the measurement of non-controlling interests in business combinations  
  \textbf{IFRS news n°69}
- Post-implementation Review IFRS 3 – What next?  
  \textbf{A Closer Look n°91}
- Proposed amendments to IFRS 3 and IFRS 11 (published on 29 June 2016)  
  \textbf{A Closer Look n°102}
- Publication of amendments to IFRS 3 and IFRS 11  
  \textbf{IFRS news n°101}
- Publication of two draft interpretations for comments  
  \textbf{IFRS news n°56}
- Publication of revised IFRS 3 and IAS 27  
  \textbf{News n°8}
- Puts on non-controlling interests  
  \textbf{IFRS news n°34}
- Puts on non-controlling interests: towards a scope amendment of IAS 32?  
  \textbf{A Closer Look n°43}
- Puts on non-controlling interests: IASB rejects Interpretations Committee proposals  
  \textbf{IFRS news n°48}
- Puts on non-controlling interests (NCI): the Committee recommends recognition of changes in P&L  
  \textbf{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  
  \textbf{News n°63}
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations  
  \textbf{A Closer Look n°57}
- What are the transitional issues of the new standards on business combinations and consolidation?  
  \textbf{A Closer Look n°33}
- What impacts will IFRS 3R have on business combinations completed as of 2010?  
  \textbf{A Closer Look n°34}

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**CESR (see also ESMA)**

- CESR: information from the IFRS database  
  \textbf{European matters n°7, n°13}
- CESR: new extract from the accounting studies database  
  \textbf{A Closer Look n°18}
- CESR report on the implementation of IFRSs in Europe  
  \textbf{European matters n°7}
- CESR survey of the application of IAS 39 and IFRS 7 amendments on reclassification of financial assets  
  \textbf{European matters n°25}
- CESR: 5th extract from the accounting studies database  
  \textbf{European matters n°21}
- CESR: 6th extract from the accounting studies database  
  \textbf{European matters n°26}
- CESR: 7th extract from the accounting studies database  
  \textbf{European matters n°29}
- CESR: 8th extract from the database of enforcement decisions  
  \textbf{European matters n°36}
CESR: 9th extract from the database of enforcement decisions

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
- IASB reviews the Conceptual Framework for IFRSs
- IFRS news n°65
- EFRAG requests two-month extension of comment period on Conceptual Framework exposure draft
- IFRS news n°67
- 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 news 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°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  
  *IFRS news n°51*

- Publication of investment Entity amendments  
  *IFRS news n°61*

- Project  
  *IFRS news n°11, news n°14*

- Proportional integration  
  *IASB news n°1*

- Proposed amendments to IAS 28: Share if Other Net Asset Changes  
  *A Closer Look n°61*

- Proposed postponement of amendments to IFRS 10 and IAS 28  
  *IFRS Highlights n°91*

- Publication of an amendment to IFRS 10 and IAS 28  
  *A Closer Look n°81*

- Publication of proposed amendments to IFRS 10 and IAS 28  
  *A Closer Look n°62*

- Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements  
  *IFRS news n°75*

- Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board  
  *IFRS news n°69*

- Recognition of sale or contribution of assets between an entity and its associate or joint venture  
  *IFRS news n°69*

- Standards on consolidation: the IASB will not defer the effective date  
  *IFRS news n°52*

- The IASB clarifies IFRS 10 transitional provisions  
  *IFRS news n°50*

- The IASB clarifies the accounting treatment of joint arrangements  
  *A Closer Look n°80*

- The IASB proposed to exempt investment entities from consolidation  
  *IFRS news n°48*

- The IASB publishes its near final drafts of future standards on consolidation  
  *A Closer Look n°44*

- The IFRS Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements  
  *A Closer Look n°75*

- The key points of IFRS 10 on consolidated financial statements in 15 Q&As  
  *A Closer Look n°46*

- Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures  
  *IFRS news n°56*

- Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments  
  *IFRS news n°56*

- What are the prospects for proportionate consolidation?  
  *Focus Studies n°4*

**Contingent pricing**

- Contingent pricing of PPE and intangible assets  
  *IFRS news n°45*

- Forthcoming interpretation on contingent prices arising from the purchase of single assets  
  *IFRS news n°41*

- No decision from IFRS IC on the accounting treatment of variable payments to be made for the purchase of assets  
  *IFRS Highlights n°98*

- Variable payments for the separate acquisition of PPE and intangible assets: IASB decides to wait for Leases redeliberations  
  *IFRS news n°69*

**Control**

- How is de facto control to be determined under IAS 27?  
  *IASB news n°1*

**Convergence**

- Adoption of IFRS standards by US companies: clouds on the horizon  
  *IFRS news n°19*

- Adoption of IFRS standards by US companies: no clarification!  
  *IFRS news n°21*

- IASB – EFRAG “Convergence” meeting  
  *IASB news n°1, IASB news n°6*

- IASB and FASB restate their desire for convergence  
  *IFRS news n°27*

- IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions  
  *IFRS news n°74*

- Japan IFRS convergence project continues  
  *IASB news n°1*

- Update of the IASB-FASB Convergence road map  
  *IFRS news n°11*

- Update to the MoU  
  *IFRS News n°15*

- The IASB and the FASB publish a progress report on their convergence programme  
  *IFRS News n°44*

- The SEC proposal on adoption of IFRS for public companies  
  *A Closer Look n°15*

**Customer contribution**

- Adoption of IFRIC 13  
  *European matters n°18*

- Adoption of IFRIC 18 interpretation  
  *European matters n°29*

- Draft Interpretation D24 - Customer contributions  
  *IFRS news n°11*

- IASB publishes IFRIC D24 on customer contributions  
  *IFRS n°8*

- The IASB publishes IFRIC 18 - Transfers of Assets from Customers  
  *IFRS news n°19*

- IFRIC 18 - Transfers of Assets from Customers  
  *A Closer Look n°20*

**Customer loyalty programmes**

- Customer loyalty programmes: the IFRIC interpretation  
  *Focus Studies n°5*

- D20: client loyalty programmes  
  *IFRIC news n°3*

- European effect study relative to IFRIC 13 - Customer Loyalty Programmes  
  *European matters n°13*

- IFRIC D 20 - Customer loyalty programmes  
  *IFRIC news n°2*
**Depreciation**
- Acceptable methods of amortisation  
  *IFRS news n°78*
- The IASB decides to proceed with the revised amendments to IAS 16 and IAS 38 regarding acceptable depreciation methods  
  *IFRS news n°72*
- Adoption of amendments to IAS 16 and IAS 38 on acceptable methods of depreciation and amortisation  
  *European Highlights n°94*

**Derecognition**

*IFRS news n°16*

**Directives**
- Simplification measures on European directives for SMEs and micro entities  
  *European matters n°5*

**Dividends**
- IFRIC D23: distribution of non-cash assets to owners  
  *A Closer Look n°8*
- Publication of IFRS 7 - Distributions of Non-cash Assets to Owners  
  *IFRS news n°17*
- Europe endorses IFRIC 17  
  *European matters n°5*

**Earnings per share**

*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: IFRIC 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)?

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 publishes 2016 report on activities of European accounting enforcers European Highlights n°110
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 the 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 launches consultation on the European Supervisory Authorities European Highlights n°109
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
IASB launches Post-implementation Review of IFRS 13 IFRS Highlights n°111
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°44
Procedures for fair value measurement IFRS News n°45
The IASB Publishes a near final draft of future standard on fair value measurement IFRS news n°44
The IASB Publishes a standard on fair value A Closer Look n°47
Unit of account and quoted investments IFRS Highlights n°81

FASB
FASB published its strategic plan IFRS Highlights n°88

Financial crisis
Accounting rules to the rescue of financial markets IFRS news n°17
Consultation on the framework for financial market supervision European matters n°21
Financial crisis: What are the potential impacts on the accounts? A Closer Look n°16
The Commission wants to strengthen accounting standards bodies European matters n°19
The IASB and the financial crisis: where do we stand? A Closer Look n°18

Financial information
Adoption of the revised IAS 1 Europe news n°18
Adoption of amendments on embedded derivatives and reclassification European matters n°29
Amendment to IAS 1 on classification of current and non-current liabilities IFRS news n°76, n°86
Amendment to IAS 1 on the rules for the classification of current and non-current liabilities
ANC updates its recommendations on the presentation of the IFRS consolidated financial statements IFRS news n°72
Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006 Focus Studies n°4
- Basel Committee studies prudential impact of IFRS 9 on banking sector (European Highlights n°104)
- Better disclosures on the statement of cash flows (IFRS Highlights n°06)
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required (IFRS News n°41)
- Directive 2013/34/EU on annual and consolidated financial statements (European matters n°68)
- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7 (IFRS Highlights n°84)
- Disclosures on investments excluded from IAS 39 (IFRS News n°31)
- Discussion paper on the presentation of financial statements (IFRS news n°16)
- Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders (A Closer Look n°25)
- Europe endorses the amendments to IFRS 7: Disclosures of Transfers of Financial Assets (IFRS news n°50)
- European Parliament publishes four studies as part of EU adoption process for IFRS 9 (European Highlights n°93)
- Endorsement of IAS 36 amendments on disclosures on recoverable amounts (European matters n°73)
- European effect study relative to IAS 1 - Presentation of financial statements (European matters n°13)
- Financial Statement Presentation: EFRAG extends comment period (European matters n°39)
- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements (A Closer Look n°36)
- IASB publishes a summary of feedback from Disclosure Forum News n°67
- IASB publishes exposure draft of limited amendments to IAS 1 (IFRS news n°76)
- IASB to amend some provisions of IAS 1 (IFRS news n°69)
- IASB: What are the key principles for disclosure of financial information? (A Closer Look n°110)
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments (IFRS news n°26)
- IFRS 7 amendment (European matters n°29)
- IFRS 7 amendments: disclosures on the transfer of financial assets (A Closer Look n°56)
- IFRS 7 and industrial and commercial companies: are financial instruments disclosures better? (A Closer Look n°13)
- IFRS 7 disclosures on the transfer of financial assets (IFRS News n°78)
- IFRS 7: Continuing involvement and servicing arrangements (IFRS news n°64)
- IFRS 7: The IASB publishes a new draft amendment (IFRS news n°18)
- IFRS 7 – Some Q&As on the eve of the first application (Focus Studies n°6)
- IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements (IFRS news n°71)
- IFRS financial statements: the main traps to avoid (IASB news n°3)
- Information to be disclosed in the notes (IFRS news n°30)
- ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9 (IFRS Highlights n°88)
- Net income and comprehensive income joined in a single statement (IFRS news n°27)
- Performance reporting (IASB news n°5)
- Presentation of financial statements (IFRS news n°27)
- Presentation of financial statements : the EFRAG publishes the summary of two roundtables organised with September and December 2010 (European matters n°42)
- Presentation of the financial statements of financial institutions (IASB news n°2)
- Presentation of financial statements (IASB news n°3, IFRS news n°13, IFRS news n°26)
- Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow! (Focus Studies n°4)
- Presentation of financial statements: is the revolution just around the corner? (A Closer Look n°20)
- Presentation of items of OCI in a single statement: exposure draft expected shortly (IFRS news n°32)
- Presentation of other comprehensive income: a win for stakeholders (IFRS news n°39)
- Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1 (IFRS news n°69)
- Presentation of the revised IAS 1 (IASB news n°6)
- Proposed amendments to IFRS 7 and IAS 39 abandoned (IFRS news n°19)
- The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007 (Focus Studies n°4)
- The IASB addresses the principles behind disclosures in financial statements (IFRS news n°109)
- The IASB's portfolio of projects on the presentation of financial statements and disclosures (A Closer Look n°84)
- The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements (IFRS news n°25)
- The IASB published amendments to IAS 1 (IFRS news n°46)
- The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI) (IFRS news n°34)
- The IASB publishes the IFRS 7 amendment (IFRS news n°21)
- The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers” (Focus Studies n°5)
Financial instruments

- A new delay for the project on Financial Statement Presentation
- 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
- 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
- Amendment to IAS 39 and IFRS 7
- 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 I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category
- 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 Offsetting Financial Assets and Financial Liabilities
- Fair value hedging: the IASB moves the debate forward
- FASB proposals on financial instruments: reactions and impact on convergence  
  A Closer Look n°38
- Financial assets can now be reclassified  
  A Closer Look n°16
- Financial instruments: reopening the Phase I of IFRS 9  
  IFRS news n°50
- Financial Instruments project: last decisions of 2011  
  A Closer Look n°51
- Financial instruments puttable at fair value  
  IASB news n°7
- Financial assets with particular contractual prepayment options  
  IFRS Highlights n°105
- Financial liabilities: redeliberations on the treatment of the credit risk component  
  IFRS news n°37
- Financial liabilities: a first look at the forthcoming exposure draft  
  A Closer Look n°32
- First application of IFRS 7  
  IFRS n°9
- Hedge accounting  
  IFRS news n°30
- Hedge accounting: IASB states its intention  
  IFRS news n°37
- Hedge accounting: exposure draft due any day  
  IFRS News n°39
- Hedge accounting: further redeliberations  
  IFRS News n°47
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39  
  IFRS News n°67
- Hedge accounting: imminent publication of an exposure draft  
  IFRS News n°38
- Hedge of a net investment in a foreign operation: a final interpretation due out soon  
  IFRS news n°10
- 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  
  IFRS news n°74
- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting  
  IFRS news n°64
- 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  
  IFRS news n°67
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date  
  IFRS news n°75
- IASB postpones the mandatory application of IFRS 9  
  IFRS new n°72
- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)  
  IFRS news n°93
- IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation  
  IFRS news n°110
- IASB to create a transition resource group for IFRS 9  
  IFRS news n°79
- IASB to publish a new exposure draft on the impairment of financial assets in September 2011  
  IFRS news n°46
- IAS 39: Will the current review learn from history?  
  A Closer Look n°25
- IAS 39 review: new developments  
  IFRS news n°23
- 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 news 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

**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  
  - IASB 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  
  - IFRS 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°54
- 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°59
- 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 Highlights 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 9
  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 IASCF 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 IASCF 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

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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 news n°3

IASB publishes a standard for SMEs:

IFRS news n°25

IASB publishes amendments to IFRS for SMEs

IFRS Highlights n°89

IASB publishes an IFRS guide for SMEs

IFRS news n°68

IFRS for SMEs: IASB decisions on simplification at last

IFRS news n°19

IFRS for SMEs: the IASB launches a comprehensive review

IFRS news n°57

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

IFRS news n°34

SME Implementation Group publishes two new Q&As

IFRS news n°55

The SME Implementation Group appointed

News n°36

The SME Implementation (SMEIG) publishes its first Q&A

IFRS News n°46

The IASB continues its comprehensive review of IFRS for SMEs

IFRS News n°67

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IFRS Interpretations Committee (ex IFRIC)

Appointment to the Interpretations Committee

IFRS news n°101

Appointment of new IFRIC members

IFRIC news n°4, News n°13, News n°34

IFRIC vacancies

News n°7

From 12 to 14 members at the IFRIC Board

News n°11

Sue Lloyd appointed as chair of IFRS Interpretations Committee

IFRS news n°108

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Impairment

ESMA calls for improvements in disclosures related to goodwill impairment

A Closer Look n°63

IAS 36 - Impairment of Assets: Points to note at 30 June 2009

A Closer Look n°24

IFRIC will not address interactions between IAS 36 and IFRS 8

IFRS news n°30

IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets

IFRS news n°63

Publication of a limited amendment to IAS 36

IFRS news n°67

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Insurance contracts

Accounting for insurance contracts set to change over to IFRS 17

IFRS Highlights n°111

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

IFRS Highlights n°95

IASB sets effective date for IFRS 17 – Insurance Contracts

IFRS Highlights n°105

IFRS 4 phase II: at last, the exposure draft

A Closer Look n°36

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

A Closer Look n°92

Insurance contracts – Publication of a new exposure draft

IFRS news n°68

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)

A Closer Look n°53

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)

A Closer Look n°54

Insurance project: IASB updates webpage

IFRS news n°102

EFRAG comments on the “insurance contracts” discussion paper

News n°6

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

European Highlights n°95

EFRAG launches insurance project field test

European matters n°68

EFRAG publishes results of field test on Insurance Contracts exposure draft

European matters n°74

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

IFRS Highlights n°97

IFRS 4 – State of play

IASB news n°1

IFRS 4 Phase II – Towards a new exposure draft

IFRS news n°59

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

A Closer Look n°103

Insurance Contract Project – phase II

IASB news n°4

Insurance contracts project IFRS 4 phase II - latest developments

A Closer Look n°71

"Insurance" Discussion Paper: initial lessons from the consultation process

IFRS n°9

“Insurance” working party seeks candidates

News n°6

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

IFRS Highlights n°98
Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance ‘predominance ratio’ calculation for eligibility for the deferral approach

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**

**Interim Financial Reporting**

- 2009 interim accounts: the end of the stable platform

**Investentment 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 recommends European Union 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: curtain falls on redeliberations
- Leases: discussions continue on lessee accounting model
- Leases: derecognition model for lessor accounting
- Leases: how will they be defined in the future standard?
- Leases: IASB staff prepare the 2nd exposure draft
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?
- Leases: redeliberations on major topics

**European matters**

**IASB news**

**IFRS Highlights**

**A Closer Look**

**European Highlights**

**News**

**FASB**

**IFRS**

**European Union**

**IFRS**
Leases
- Leases: sale and leaseback transactions  
  IFRS news n°59
- Leases: stakeholders’ comments are over critical  
  A Closer Look n°41
- Leases: the profit or loss recognition pattern emerges!  
  A Closer Look n°57
- Leases: the two boards take a break  
  IFRS news n°52
- Leases: where are we now?  
  A Closer Look n°31
- Leases project: IASB Chairman goes on the offensive  
  IFRS news n°61
- Putting IFRS 16 into practice: practical advice from the IASB.  
  IFRS news n°107
- Some important decisions on the Leases project  
  A Closer Look n°33

Levies
- An interpretation on levies charged for participation in a specific market expected soon  
  IFRS news n°54
- Endorsement of IFRIC 21 – Levies  
  A Closer Look n°79
- IFRIC issues definitive interpretation on levies (IFRIC 21)  
  IFRS News n°67, A Closer Look n°68
- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee  
  A Closer Look n°57
- Levies charged on entities that participate in a specific market – discussions continue  
  IFRS news n°62
- Publication of two draft interpretations for comments  
  IFRS news n°56

Materiality
- IASB consults on the application of materiality to financial statements  
  IFRS Highlights n°93
- How should the concept of materiality be applied?  
  A Closer Look n°95

Measurement
- Fair value measurement provisions  
  IASB news n°6
- Fair value measurement specifications  
  IFRS News n°20
- Fair value recognition methods  
  IFRS news n°18
- Credit risk  
  IFRS news n°24
- “Measurement” round-tables  
  IASB news n°2

Mining
- IASB ratified the IFRIC Interpretation 20  
  IFRS news n°48
- Mining: accounting for production stripping costs  
  IFRS news n°30
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon  
  IFRS news n°37

Minority interests
- Commitments to buy back minority interests  
  IFRIC news n°1
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50  
  A Closer Look n°15
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?  
  A Closer Look n°36
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection  
  A Closer Look n°37
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations Committee  
  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

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

The IASB proposes improvements to IFRS 8 on operating segments
IFRS news n°109

Provisions

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

Amendments to IAS 37 – Provisions
IASB news n°1

Dynamic provisioning enters the debate
IFRS news n°21

Evaluation of provisions
IASB news n°7

Expected loss model
IFRS news n°24

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

Finalisation of IAS 37 - Provisions
IFRS news n°22

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

IAS 37 round-tables
IASB news n°2

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

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

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

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

IFRS news n°11

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

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

Real estate sales

CNC comment letter on D21
IFRIC news n°6

EFRAG approves adoption of IFRIC 15 and IFRIC 16
European matters n°17

IFRIC 15 : clarifications
European matters n°24

IFRIC 15 has just been endorsed by the European Union
News n°25

How are sales before construction is complete treated under IFRS?
Focus Studies n°3

D21 – Real estate sales: IFRIC members reached a consensus!
A Closer Look n°12

Publication of the final interpretations IFRIC 15
News n°13

The recognition of “off plan” sales under IFRS
Focus Studies n°5

Reconciliations between IFRS and US GAAP

20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers
IFRS n°9

SEC proposal to eliminate reconciliation between IFRS and US GAAP
European matters n°5

SEC to accept IFRS financial statements
News n°4

Will compulsory reconciliation with US GAAP be ended?
IASB news n°7

Related parties

Adoption of IAS 24 R
European matters n°36

IASB publishes exposure-draft
IASB news n°3

IAS 24: Mazars’ answer to the IASB’s exposure draft
IASB news n°4

New exposure draft on IAS 24
IFRS news n°18

Publication of the revised IAS 24
IFRS news n°28

Some decisions applicable to the 2009 financial statements
IFRS news n°25

Revenue recognition

IFAS news n°6, n°7, n°11, n°12, n°14, n°26

American TRG discusses methods for measuring progress
IFRS Highlights n°99
An overview of the main subjects discussed by the TRG at its March 2015 meeting — A Closer Look n°88

Application of IFRS 15 – Revenue recognition: a TRG update — A Closer Look n°85

Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018. — IFRS Highlights n°88

Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead? — IFRS news n°87

EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB — IFRS Highlights n°87

EU adopts IFRS 15 — European Highlights n°104

FASB confirms one-year deferral of Topic 606 mandatory effective date — IFRS Highlights n°90

IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition — IFRS news n°47

IASB and FASB launch their redeliberations on the Revenue recognition project — A Closer Look n°41

IASB and FASB still discussing but close to agreement — A Closer Look n°62

IASB Discussion Paper on Revenue Recognition — A Closer Look n°18

IASB redeliberates proposed clarifications to IFRS 15 — A Closer Look n°95

IFRS 15: a stabilised standard on revenue recognition at last! — IFRS Highlights n°96

FRS 15: IASB and FASB decide to clarify agent versus principal considerations — A Closer Look n°90

IASB and FASB publish new Revenue Recognition standard, at last — IFRS News n°78

IASB and FASB set up a joint IFRS 15 transition group — IFRS News n°78

IASB and FASB publish joint Revenue Recognition standard at last — A closer Look n°79

IASB confirms one-year deferral of IFRS 15 mandatory effective date — IFRS news n°91

IASB proposals to clarify certain provisions of IFRS 15 — A Closer Look n°92

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

IASB publishes exposure draft on revenue recognition — IFRS News n°35

IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues — A Closer Look n°87

IFRS 15 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

Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016? — A Closer Look n°109

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

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

Proposed clarifications to IFRS 15 published — IFRS Highlights n°91

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

Revenue: is the development of the future IFRS now marked out? — A Closer Look n°13

Revenue recognition: EFRAG requests extension to comment period — European matters n°51

Revenue recognition: how have stakeholders responded to the IAS B’s new proposals — A Closer Look n°57

Revenue recognition: major redeliberations complete! — A Closer Look n°64

Revenue recognition: more disclosures required in interim financial statements — IFRS news n°49

Revenue recognition project to be re-exposed — IFRS news n°46

Revenue recognition project: redeliberations have begun! — A Closer Look n°58

Revenue recognition: IASB finally decides to permit early application — IFRS news n°65

Revenue Recognition: the broad principles of the future standard are known — A Closer Look n°71

Revenue Recognition: where are we now? — A Closer Look n°32

Shaping the conditions of recognition of revenue for construction contracts — IFRS news n°27

Should we expect changes in the recognition of revenue? — Focus Studies n°6

The EFRAG publishes a Discussion Paper on Revenue Recognition — News n°5

The scope of the future standard on revenue recognition has been defined — IFRS News n°31

The IASB and FASB continue their redeliberations on the Revenue recognition project — A Closer Look n°42, n°43, n°44, n°45

The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers — IFRS news n°56

The IASB confirms the single model for the recognition of revenue — IFRS news n°25

The future Revenue Recognition standard will soon be published! — IFRS News n°67

The new IASB exposure-draft on revenue recognition in 20 Q&A — A Closer Look n°50, n°51

The IASB project on revenue recognition in 15 Q&A — A Closer Look n°36

Third EFRAG Advisory Forum — IASB news n°1
Transition resource group created to address difficulties in implementing future revenue recognition standard

TRG holds fourth meeting

TRG meeting held in November; outlook uncertain for 2016!

Transition resource group created to address difficulties in implementing future revenue recognition standard

TRG holds fourth meeting

TRG meeting held in November; outlook uncertain for 2016!

SEC

IFRS adoption in the US... in 2015 at the earliest!

SEC proposals for improving financial reporting in the United-States

Share-based payments

Adoption of an amendment to IFRS 2

Amendment to IFRS 2

Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments

Endorsement of the IFRS 2 amendments on intra-group transactions

IASB considers IFRS IC recommendations on IFRS 2

The IASB proposes three amendments to IFRS 2

IFRIC recommends the board to amend IFRS 2

IFRIC 11 – Effective date in Europe

IFRIC 11 – Group and Treasury Share Transactions

Measurement of cash-settled plans including a performance condition

Occupational savings plans

Publication of narrow-scope amendments to IFRS 2

Exposure Draft on Income Tax: part one

Exposure Draft on Income Tax: part two

IAS 12 – Uncertain tax positions: towards an interpretation

IASB publishes draft interpretation on uncertain tax positions (IAS 12)

IFRS Highlights n°96

Limited amendments to IAS 12: Recognition of deferred tax assets when an entity is loss-making

Publication of a limited amendment to IAS 12

Recognition and measurement of deferred tax assets when an entity is loss making

Recognition of deferred tax assets for unrealised losses

The IASB reviews the scope of its income tax project

The Income Tax project is back...but in a slimmed-down version

US GAAP

Study of restatements in the United States between 1997 and 2006: an area for European companies to consider?

The new US GAAP Codification

Wording for rejection

Consequences for financial statements

Taxonomy

A new idea to digest over the summer: taxonomy

XBRL at the heart of the work of the IASCF

Income tax

First application of FIN 48: US GAAP and prospects for IFRS accounts

Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)

Draft standard on income tax

EFRAG publishes a Discussion Paper on accounting for corporate income taxes

Exposure Draft on Income Tax: part one

Exposure Draft on Income Tax: part two

IAS 12 – Uncertain tax positions: towards an interpretation

IASB publishes draft interpretation on uncertain tax positions (IAS 12)

IASB publishes limited amendments to IAS 12

Limited amendments to IAS 12: Recognition of deferred tax assets when an entity is loss-making

The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making

Publication of a limited amendment to IAS 12

Recognition and measurement of deferred tax assets when an entity is loss making

Recognition of deferred tax assets for unrealised losses

The IASB reviews the scope of its income tax project

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The new US GAAP Codification

Wording for rejection

Consequences for financial statements