Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to August 2017

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- 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.”  

**Financial instruments**  

- **A new delay for the project on Financial Statement Presentation**  
- **Accounting for financial instruments: no change expected in the short term**  
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- **Adoption of the amendments to IAS 32 and IAS 1**  
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- **Amendment to IAS 39 – hedged risks and portions**  
  - IASB news n°6, n°14  
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  - IFRS News n°41  
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  - IFRS news n°69  
- **Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument**  
  - IFRS News n°53  
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  - A closer Look n°112  
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  - IFRS News n°41  
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  - IFRS news n°72  
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  - European Highlights n°103  
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  - European Highlights n°105  
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  - European Highlights n°88, 89  
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- **Embedded derivatives and reclassifications**  
  - IFRS news n°18, n°21  
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  - European matters n°73  
- **ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions**  
  - European matters n°63  
- **ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds**  
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- Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting
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EFRAG calls on the IASB to introduce a public fatal flaw review  
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New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc.  
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The credit crunch and the IASB’s implication  
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Death of Wayne Upton, chair of the IFRIC  
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Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees

Four IASB members re-appointed for second term

IFRS Foundation amends Constitution

IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards

Improvements to the notes: IFRS Foundation sets a good example

Membership of ASAF

Publication of the new IASC Foundation Constitution

Review of the IASC Foundation Constitution: second step

The IASB is seeking a trustee and a new member

The IASCF to review its constitution

Two new trustees appointed at the IASCF

Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS

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

SME Implementation Group appointed

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

The IASB continues its comprehensive review of IFRS for SMEs

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

Accounting for insurance contracts set to change over to IFRS 17

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

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

Insurance contracts – Publication of a new exposure draft

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

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

Insurance project: IASB updates webpage

EFRAG comments on the "insurance contracts" discussion paper

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

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

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80% of European SMEs favour a common accounting framework

Call for comments on the SMEIG’s draft Q&As

European Commission expresses concerns regarding IFRS for SMEs

Exposure draft expected by the end of the year

IASB publishes exposure-draft on IFRS for SMEs

IASB publishes a standard for SMEs

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?

SME Implementation Group publishes two new Q&As

Insurance contracts

Accounting for insurance contracts set to change over to IFRS 17

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EFRAG launches insurance project field test

EFRAG publishes results of field test on Insurance Contracts exposure draft

European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9

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" 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

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

Investment Property

Exposure draft published on transfers of investment property

Transfers of Investment Property: IASB issues amendments to IAS 40

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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

How should an investor account for contributing a subsidiary to a joint venture?

Recognition of joint ventures

Recognition of “other net asset changes” in an associate or joint venture

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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

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- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice (European Highlights n°104)
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- Leases project: IASB Chairman goes on the offensive (IFRS news n°61)
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- Management commentary: IASB’s guidance to appear shortly (IFRS news n°37)

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