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Exposure Draft on Hedge Accounting: analysis of the third phase of the revision of IAS 39

Exposure Draft on Hedge Accounting, first instalment of Impairment: the main discussion points

Exposure Draft on Financial Instruments: Amortised Cost major principles and first reactions!

Exposure Draft on “Classification and Measurement”

Exposure Draft on “Financial Instruments: Classification and Measurement”

Exposure draft - Derecognition of financial assets: reconsidering the principles of derecognition?

Exposure Draft on narrow-scope amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting

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: imminent publication of an exposure draft

Hedge accounting: imminent publication of an exposure draft

Hedge accounting: first instalment of the third phase of the revision of IAS 39

Hedge accounting: exposure draft due any day

Hedge accounting: further redeliberations

Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39

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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?

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 publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation

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 continuing work on the accounting treatment of investments in equity instruments under IFRS 9

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 for 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 Financial Instruments: Amortised Cost and Impairment: the main discussion points

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  IFRS news n°46
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• IFRS 9: the first step towards endorsement!  
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Recent progress on Financial Instruments project (IFRS 9)  
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Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting  
Review of IAS 39 - Financial Instruments  
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The Board continues redeliberations of the Impairment phase of IFRS 9  
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The IASB confirms its position on debt modifications under IFRS 9  
The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015  
The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options  
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What should be the basis for the recognition of debt and other liabilities?  
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Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation  
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A new look for IFRS.org!
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The credit crunch and the IASB’s implication
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European Commission expresses concerns regarding IFRS for SMEs
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IASB publishes amendments to IFRS for SMEs
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IASB publishes an IFRS guide for SMEs
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- How are sales before construction is complete treated under IFRS?  Focus Studies n°3
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Related parties

- Adoption of IAS 24 R  European matters n°36
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- 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.  

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Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?  

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The EFRAG publishes a Discussion Paper on Revenue Recognition  

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The IASB confirms the single model for the recognition of revenue  

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The future Revenue Recognition standard will soon be published!  

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