Beyond the GAAP

Mazars Newsletter on accounting standards

From October 2006 to August 2018

A

Accounting bodies
- Mazars’ presence in the international accounting bodies
  Doctrine in daily life n°3

Accounting policies, accounting estimates, errors
- IASB to clarify its definitions of accounting policies and estimates
  IFRS Highlights n°114
- IASB to publish a limited exposure draft proposing amendments to IAS 8 on changes in accounting policies
  IFRS news n°56
- Proposed amendments to IAS 8
  IFRS Highlights n°120

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
- Adoption of the 2014-2016 cycle of Annual Improvements
  European Highlights n°120
- 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
- Annual Improvements cycle 2014-2016 published
  IFRS Highlights n°106
- Endorsement of annual improvements
  IFRS news n°32
- Endorsement of the May 2010 Improvements to IFRSs
  European matters n°42
### Application of standards and interpretations

- Consultation on the effective dates of news standards  
  - IFRS News n°38
- Effective date of future standards  
  - IFRS news n°43
- Implementation dates for new standards  
  - IFRS News n°29
- Presentation and publication of the ICAEW report on the implementation of IFRS in Europe  
  - European matters n°6
- Standards and interpretations applicable as of 31 December 2006  
  - Focus Studies n°1
- Standards and interpretations applicable as of June 30 2007  
  - Focus Studies n°4
- Standards and interpretations applicable as of December 31 2007  
  - Focus Studies n°7
- Standards and interpretations applicable as of 30 June 2008  
  - A Closer Look n°13
- Standards and interpretations applicable as of 31 December 2008  
  - A Closer Look n°19
- Standards and interpretations applicable as of 30 June 2009  
  - A Closer Look n°23
- Standards and interpretations applicable to the 31 December 2009  
  - A Closer Look n°29
- Standards and interpretations applicable as of 30 June 2010  
  - A Closer Look n°35
- Standards and interpretations applicable at 31 December 2010  
  - A Closer Look n°40
- Standards and interpretations applicable as of 30 June 2011  
  - A Closer Look n°45
- Standards and interpretations applicable at 31 December 2011  
  - A Closer Look n°50
- Standards and interpretations applicable at 30 June 2012  
  - A Closer Look n°56
- Standards and interpretations applicable at 31 December 2012  
  - A Closer Look n°61
- Standards and interpretations applicable at 31 December 2013  
  - A Closer Look n°72
- Standards and interpretations applicable at 30 June 2014  
  - A Closer Look n°78
- Standards and interpretations applicable at 31 December 2014  
  - A Closer Look n°83
- Standards and interpretations applicable at 30 June 2015  
  - A Closer Look n°89
- Standards and interpretations applicable at 31 December 2015  
  - A Closer Look n°94
- Survey on the effective dates of new texts  
  - IFRS News n°44
- Standards and interpretations applicable at 30 June 2016  
  - A Closer Look n°100
- Standards and interpretations applicable at 31 December 2016  
  - A Closer Look n°105
- Standards and interpretations applicable at 30 June 2017  
  - A Closer Look n°111
- Standards and interpretations applicable at 31 December 2017  
  - A Closer Look n°116
- Standards and interpretations applicable at 30 June 2018  
  - A Closer Look n°122

### Assets held for sale and discontinued operations

- Application of IFRS 5 in the event of loss of joint control or significant influence  
  - IFRS News n°32
- Discontinued operations and assets held for sale  
  - IFRS news n°29
- IFRS 5: an involving standard  
  - A Closer look n°19
- IFRS Interpretations Committee clarifies some aspects of IFRS 5  
  - IFRS Highlights n°96
- New definition of a discontinued operation: the Board decides.  
  - IFRS news n°26
- Publication of an exposure draft on the definition of discontinued operations  
  - IFRS news n°15
- Round table on IASCF governance  
  - IFRS news n°13
- The definition of a discontinued operation in IFRS 5 may not be amended after all  
  - IFRS news n°27

---

**Assets held for sale and discontinued operations**

- Application of IFRS 5 in the event of loss of joint control or significant influence  
  - IFRS News n°32
- Discontinued operations and assets held for sale  
  - IFRS news n°29
- IFRS 5: an involving standard  
  - A Closer look n°19
- IFRS Interpretations Committee clarifies some aspects of IFRS 5  
  - IFRS Highlights n°96
- New definition of a discontinued operation: the Board decides.  
  - IFRS news n°26
- Publication of an exposure draft on the definition of discontinued operations  
  - IFRS news n°15
- Round table on IASCF governance  
  - IFRS news n°13
- The definition of a discontinued operation in IFRS 5 may not be amended after all  
  - IFRS news n°27
The IFRIC looks at IFRS 5

B

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
  Business Combinations
  IFRS news n°74, A Closer Look n°75
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview
  A Closer Look n°8
- IASB reports on IFRS 3 PiR
  IFRS Highlights n°90
- Impact of IAS 27R on operations other than business combinations
  A Closer Look n°35
- Launch of post-implementation review of IFRS 3
  IFRS news n°69
- New option for the measurement of non-controlling interests in business combinations
  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 Highlights 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

C

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

**Conceptual Framework**

IASB news n°5, and IFRS news n°64, n°65, 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 Highlights n°89
- Definition of a liability
  - IFRS news n°13
- EFRAG requests two-month extension of comment period on Conceptual Framework exposure draft
  - European Highlights n°91
- 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
- IASB reviews the Conceptual Framework for IFRSs
  - A Closer look n°69
- IFRS Conceptual Framework revision: key points in 9 pages (instead of 200!)
  - A Closer look n°90
- Key features of the new IFRS Conceptual Framework
  - A Closer look n°121
- Measurement
  - IASB news n°7
- The new Conceptual Framework is here!
  - IFRS Highlights n°120

**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, IAS 27, 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: IFRIC 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 publishes an amendment to IAS 28 on the measurement of long-term interests in associates and joint ventures
  IFRS Highlights n°115
- 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
  IFRS 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

**D - E**

**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**

**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**
- 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 publishes two Discussion Papers News n°8
- EFRAG research agenda consultation European Highlights n°121
- 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
- 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
- New EFRAG TEG composition announced European Highlights n°117
- 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

**European Commission**
- European Commission launches fitness check on public reporting by companies European Highlights n°120
- European Commission publishes EU action plan on financing sustainable growth European Highlights n°120

**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
- Adoption of IFRIC 14 amendment
- Consultancy task force created on “Employee Benefits”
- Defined benefit plans: IASB confirms the main proposals of the exposure draft
- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”
- Discount rate for post-employment benefits
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
- Employee benefits discount rate
- Employee contributions to defined benefit plans
- 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
- IASB publishes narrow-scope amendment to IAS 19
- 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)?

**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 re-purchaseable 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: 21th extract from the database of enforcement
European Highlights n°115
ESMA: 22nd extract from the enforcement database
European Highlights n°121
ESMA calls for improvements in disclosures related to goodwill impairment
A Closer Look n°63
ESMA issues Public Statement on IFRS 15 implementation and disclosures
European Highlights n°102
ESMA public statement on sovereign debt in IFRS financial statements
IFRS news n°50
ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12
A Closer Look n°118
ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts
European Highlights n°92
ESMA publishes guidelines on alternative performance measures
European Highlights n°92 A Closer Look n°93
ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines
European Highlights n°92
ESMA publishes recommendations on Alternative Performance Measures
European Highlights n°90
ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries
European Highlights n°113
ESMA publishes report on the accounting practices of European financial institutions
European matters n°72
ESMA publishes report on European enforcers’ activities in 2015
European Highlights n°98
ESMA publishes 2016 report on activities of European accounting enforcers
European Highlights n°110
ESMA’s 2017 report on the activities of IFRS enforcers in Europe
European Highlights n°121
ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures
European Highlights n°115
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
What are ESMA’s and the AMF’s recommendations for the 2017 year-end? A Closer Look n°115

Europe

Accounting recommendations from the High-Level Expert Group on Sustainable Finance
European Highlights n°119
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 evaluates corporate reporting
European Highlights n°119
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

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
ESMA report on IFRS 13 implementation European Highlights n°113
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°45

Procedures for fair value measurement  
IFRS news n°15

The IASB Publishes a near final draft of future standard on fair value measurement  
IFRS news n°44

The IASB Publishes a standard on fair value  
A Closer Look n°47

Unit of account and quoted investments  
IFRS Highlights n°81

FASB

FASB published its strategic plan  
IFRS Highlights n°88

Financial crisis

Accounting rules to the rescue of financial markets  
IFRS news n°17

Consultation on the framework for financial market supervision  
European matters n°21

Financial crisis: What are the potential impacts on the accounts?  
A Closer Look n°16

The Commission wants to strengthen accounting standards bodies  
European matters n°19

The IASB and the financial crisis: where do we stand?  
A Closer Look n°18

Financial information

Adoption of the revised IAS 1  
Europe news n°18

Adoption of amendments to IFRS 9  
European Highlights n°120

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  
IFRS news n°76, n°86

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 IFRS 7  
IFRS Highlights n°84

Disclosures in the interim accounts under IFRS 9  
A Closer Look n°122

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-Transfers of Financial Assets  
IFRS news n°50

Europe investigates the impact of IFRS 9 on long-term investment  
European Highlights n°118

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 Highlights 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 a case study report on improving disclosures  
IFRS Highlights n°115

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  
IFRS News n°38

Accounting for financial instruments: no change expected in the short term  
IFRS news n°18

Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A  
A Closer Look n°77

Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39  
IFRS news n°72

Adoption of the amendments to IAS 32 and IAS 1  
European matters n°19

Adoption of the IAS 32 amendment on the classification of rights issue  
European matters n°29

Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition”  
European matters n°26

Adoption of the IAS 39 amendment “Eligible Hedged Items”  
European matters n°26

Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements!  
IFRS news n°69

Amendment to IAS 39 – hedged risks and portions  
IFRS news n°6, n°14

Amendment to IFRIC 16 - Hedging a net investment in a foreign operation  
News n°19

Amendment to IAS 39 and IFRS 7  
News n°17

Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009  
IFRS News n°41

Boards refine their positions on IFRS 9 Phase 1  
IFRS news n°69

Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument  
IFRS News n°53

Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criteria  
IFRS news n°72

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  
IFRS news n°73

Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018  
A closer Look n°112

Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required  
IFRS News n°41

Disclosures for transfers of financial assets  
IFRS News n°38

Derecognition of financial instruments  
IFRS news n°20, n°21

Derecognition of financial instruments: the FASB and IASB disagree  
IFRS news n°33
- Derecognition of ‘repos’  IFRS news n°31
- Early application of IFRS 9  IFRS news n°72
- EBA consults on draft guidelines for implementation and application of IFRS 9  European Highlights n°103
- EBA launches 2nd impact assessment of IFRS 9  European Highlights n°105
- EFRAG approves adoption of IFRIC 15 and IFRIC 16  European matters n°17
- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9  European Highlights n°120
- EFRAG launches field-test on general hedge accounting  European matters n°55
- EFRAG recommends the endorsement of IFRS 9  European Highlights n°88, 89
- Embedded derivatives and joint ventures  IFRS News n°19
- Embedded derivatives and reclassifications  IFRS news n°18, n°21
- Endorsement of IAS 39 amendments on the novation of derivatives  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  European matters n°55
- ESMA’s recommendations for implementation of IFRS 9  A Closer Look n°105
- EU financial firms have not reclassified their assets  European matters n°19
- Europe will not endorse IFRS 9 in 2009  European matters n°28
- Expected loss impairment model: the main principles of the exposure draft  A Closer Look n°30
- Exposure draft for the improvement of information on financial instruments  A Closer Look n°16
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?  A Closer Look n°24
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”  IFRS news n°64
- Exposure Draft on “Financial Instruments: Classification and Measurement”  IFRS news n°25
- Exposure Draft on “Classification and Measurement”: major principles and first reactions!  IFRS news n°25
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points  A Closer Look n°31
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39  A Closer Look n°40
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations  A Closer Look n°44
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities  A Closer Look n°41
- Fair value hedging: the IASB moves the debate forward  IFRS news n°36
- FASB proposals on financial instruments: reactions and impact on convergence  A Closer Look n°38
- FICE Discussion Paper: the Board’s preferred approach to classifying financial instruments as liabilities or equity  IFRS Highlights n°124
- 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
- Hedge 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 Highlights 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 9: The IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options
  - IFRS Highlights 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: towards upheaval for the accounting treatment of modifications of financial liabilities
  - A Closer Look n°113
- 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/adopted
  - IFRS Highlights n°106/European Highlights n°120
- 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 newsn°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
- Implementation of IFRS 9 by European insurers
  - IFRS news n°124
- 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 confirms its position on debt modifications under IFRS 9  
IFRS Highlights n°115

The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015  
IFRS news n°46

The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options  
IFRS Highlights n°115

The IASB publishes its FICE discussion paper  
IFRS Highlights n°123

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 IFR 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

- A new look for IFRS.org!  
  IFRS Highlights n°112
- 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, n°117
- 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 Highlights n°108
- China joins IFRS Foundation Monitoring Board  
  IFRS Highlights 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 Highlights 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
- IFRS Foundation considers the contribution of IFRS standards to the public good  
  IFRS Highlights n°118
- IFRS Foundation consults on length of service for Trustee Chair and Vice-Chairs  
  IFRS news n°124
- 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 IASCF constitution review : Trustees’ proposals  
  IFRS news n°26
- The IASB is seeking a trustee and a new member  
  News n°7
- The IASC to review its constitution  
  IFRS news n°11, n°14
- The IFRS Foundation consults on trustee service length  
  IFRS Highlights n°123
- The Monitoring Board work plan  
  IFRS Highlights n°121
- Two new trustees appointed at the IASCF  
  News n°17
- Use of IFRS % of GDP is limited by two large jurisdictions that do not permit use of IFRS  
  IFRS Highlights n°98

IFRS and SMEs

- 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  
  IFRS 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

IFRS Interpretations Committee (ex IFRIC)

Appointment to the Interpretations Committee

IFRS Highlights 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 IFRIC Interpretations Committee

IFRS Highlights n°108

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

Insurance contracts

A transition resource group for IFRS 17

IFRS Highlights n°114

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 Highlights n°102

EFGR comments on the “insurance contracts” discussion paper

News n°6

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

European Highlights n°95

EFGR launches insurance project field test

European matters n°68

EFGR publishes three background briefing papers on insurance contracts

European Highlights n°120

EFGR publishes results of field test on Insurance Contracts exposure draft

European matters n°74

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

European matters n°113

EU endorses standards and amendments

European Highlights n°116

First TRG meeting on the introduction of IFRS 17

IFRS Highlights n°119

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

IFRS Highlights n°99

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

IFRS Highlights n°100

Recognition of an insurance policy

IASB news n°10

Second meeting of the IFRS 17 TRG

IFRS Highlights n°122

Intangible assets

IASB news n°2

Interim Financial Reporting

2009 interim accounts: the end of the stable platform

A Closer Look n°23
Investment Property

- Adoption of amendments to IAS 40. European Highlights n°116
- Exposure draft published on transfers of investment property. IFRS Highlights n°94
- Transfers of Investment Property: IASB issues amendments to IAS 40. IFRS Highlights n°106

IOSCO

- IOSCO publishes recommendations on implementation of new IFRSs. IFRS Highlights n°106

Joint arrangements

- Future standard on joint arrangements: the IASB agrees transitional provisions. IFRS news n°32
- Partial disposal of an interest in an associate or a joint venture. IFRS news n°34
- IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations. IFRS news n°76

Joint ventures

- Application of IFRS 5 in the event of loss of joint control or significant influence. IFRS news n°32
- Accounting for joint ventures. IASB news n°5
- EFRAG: Working party on joint-ventures. European matters n°5
- How should an investor account for contributing a subsidiary to a joint venture? A Closer Look n°58
- Recognition of joint ventures. IFRS news n°11
- Recognition of “other net asset changes” in an associate or joint venture. IFRS news n°76

Leases

- Leases. IASB news n°5, n°14, n°77, n°78, n°79, n°82
- Definition of a lease under the future IFRS 16. A Closer Look n°94
- Effective date of IFRS 16 tentatively set at 1 January 2019. IFRS Highlights n°93
- EFRAG and European standard setters launch additional public consultation on Leases. European matters n°79
- EFRAG feedback on the additional public consultation and outreach event on the Leases project. European matters n°82
- EFRAG launches field test on the new draft standard on Leases. News n°67
- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16. European Highlights n°108
- EFRAG recommends European Union endorsement of IFRS 16. European Highlights n°109
- EFRAG requests public review of Leases standard prior to publication. European Highlights n°90
- EFRAG to hold outreach event on the Leases project. European Highlights n°80
- EU endorses standards and amendments. European Highlights n°116
- European adoption of IFRS 15 rescheduled. European Highlights n°90
- Exposure draft on Leases: part one. A Closer Look n°37
- Exposure draft on Leases: part two. A Closer Look n°38
- FASB publishes corrections and improvements to revenue standard. IFRS highlights n°106
- FASB publishes new leases standard. IFRS Highlights n°97

French national accounting standards setter publishes a statement of conclusions on French commercial property leases. IFRS Highlights n°119
- IASB and FASB to re-expose their proposals for the Leases project. IFRS News n°47
- IASB splits with FASB on Leases standard. A Closer Look n°76
- IFRS 16: financial communication is still limited a year before its effective date. A Closer Look n°123
- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice. European Highlights n°104
- IFRS 16: key points of the new Leases standard. A Closer Look n°96
- IFRS 16 endorsement submitted to the European Parliament and Council for approval. European Highlights n°113
- Implementation of IFRS 16. IFRS Highlights n°97
- Leases: a new approach emerges. A Closer Look n°21
- Lease contracts in the accounts of the lessor. IFRS news n°23
- Leases: continued redeliberations. A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58
- Leases: sale and leaseback transactions. IFRS news n°59
- Leases: last falls on redeliberations. A Closer Look n°87
- Leases: discussions continue on lessee accounting model. A Closer Look n°53
- Leases: derecognition model for lessee accounting. IFRS news n°34
- Leases: how will they be defined in the future standard? IFRS Highlights n°86
- Leases: IASB staff prepare the 2nd exposure draft. A Closer Look n°64
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach? IFRS news n°59
- Leases: redeliberations on major topics. A Closer Look n°42
- 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 Highlights 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

Management reports

IASB news n°2, n°22  
IASB publishes a non-binding framework for management commentary  
A Closer Look n°40  
IASB proposal on management commentary  
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  
IFRS Highlights n°93  
How should the concept of materiality be applied?  
A Closer Look n°95  
Materiality: the IASB publishes two documents  
IFRS Highlights n°114  
The IASB’s guidance on making materiality judgments  
A Closer Look n°115

Measurement

Fair value measurement provisions  
IFRS 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  
IFRS 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  
Puts options written on non-controlling interests: Draft interpretations from the IFRS Interpretations  
A Closer Look n°57  
Puts 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  
IFRS news n°5  
IFRS 8; IASB launches first post-implementation review  
IFRS news n°58  
IFRS 8 - Operating segments  
IFRS news n°1  
The adoption of IFRS 8 "Operating segments" called into question  
IFRS news n°4

N - O
The IASB proposes improvements to IFRS 8 on operating segments

IFRS Highlights n°109

PPE

IASB proposes narrow-scope amendments to IAS 16

IFRS Highlights n°112

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

Costs considered in assessing whether a contract is onerous (IAS 37)

IFRS Highlights n°120

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

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

Q – R - S

REACH

Conforming costs

IASB news n°14

Rate-regulated activities

Discussion Paper on rate-regulated activities

IFRS news n°81

EU will not adopt the IFRS 14 interim standard on rate-regulated activities

European Highlights n°93

IASB publishes interim standard on rate-regulated activities

IFRS news n°74

Regulated activities

IFRS news n°65

A standard on regulated operations coming soon It

News n°18

Price-regulated activities

News n°20

Proposed interim standard on rate-regulated activities not supported by EFRAG

News n°67

Exposure Draft - Rate Regulated Activities

News n°25

Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014

IFRS Highlights n°83

Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!

A Closer Look n°26

Rate Regulated Activities – a dead end?

IFRS news n°37

The IASB resumes discussion on Rate-regulated Activities

IFRS news n°36

The IASB publishes its proposed interim standard on rate-regulated activities

IFRS news n°66

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

IASB publishes exposure draft on revenue recognition

IASB 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues

IFRS 15 endorsement on the right track!

IFRS 15: TRG considers more practical implementation issues

IFRS draft on revenue recognition under fire

IFRS 15 Transition Resource Group: what were the first topics discussed?

Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016?

New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations

On-going joint redeliberation on Revenue Recognition

Proposed clarifications to IFRS 15 published

Recently-published exposure draft proposes deferral of IFRS 15 effective date

Revenue: is the development of the future IFRS now marked out?

Revenue recognition: EFRAG requests extension to comment period

Revenue recognition: how have stakeholders responded to the IAS B’s new proposals

Revenue recognition: major redeliberations complete!

Revenue recognition: more disclosures required in interim financial statements

Revenue recognition project to be re-exposed

Revenue recognition project: redeliberations have begun!

Revenue recognition: IASB finally decides to permit early application

Revenue Recognition: the broad principles of the future standard are known

Revenue Recognition: where are we now?

Shaping the conditions of recognition of revenue for construction contracts

Should we expect changes in the recognition of revenue?

The EFRAG publishes a Discussion Paper on Revenue Recognition

The scope of the future standard on revenue recognition has been defined

The IASB and FASB continue their redeliberations on the Revenue recognition project

FASB confirms one-year deferral of Topic 606 mandatory effective date

EU endorses standards and amendments

FRS news n°87

EFIRAG recommends endorsement of IFRS 15 with effective date as determined by IASB

IFRS Highlights n°87

EU adopts IFRS 15

European Highlights n°104

EU endorses standards and amendments

European Highlights n°116

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

IFRIC publishes three important decisions on IFRS 15

A Closer Look n°120

IFRS 15: a stabilised standard on revenue recognition at last!

IFRS Highlights n°96

IFRS 15: how has financial reporting changed since 31 December 2016?

A closer Look n°114

IFRS 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

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

Disclosures in the interim accounts under IFRS 15

A Closer Look n°122

Revenue recognition project

The IASB and FASB continue their redeliberations on the future standard on revenue recognition

Should we expect changes in the recognition of revenue?

Construction contracts

Shaping the conditions of recognition of revenue for construction contracts

The IFRS 15 Transition Resource Group: what were the first topics discussed?

IFRS 15: how has financial reporting changed since 31 December 2016?

IFRS 15: a stabilised standard on revenue recognition at last!

Recently-published exposure draft proposes deferral of IFRS 15 effective date

Revenue: is the development of the future IFRS now marked out?

Revenue recognition: EFRAG requests extension to comment period

Revenue recognition: how have stakeholders responded to the IAS B’s new proposals

Revenue recognition: major redeliberations complete!

Revenue recognition: more disclosures required in interim financial statements

Revenue recognition project to be re-exposed

Revenue recognition project: redeliberations have begun!

Revenue recognition: IASB finally decides to permit early application

Revenue Recognition: the broad principles of the future standard are known

Revenue Recognition: where are we now?

Shaping the conditions of recognition of revenue for construction contracts

Should we expect changes in the recognition of revenue?

The EFRAG publishes a Discussion Paper on Revenue Recognition

The scope of the future standard on revenue recognition has been defined

The IASB and FASB continue their redeliberations on the Revenue recognition project
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 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 amendments to IFRS 2 on the classification and measurement of share-based payment transactions IFRS Highlights n°120
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 Highlights n°101

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
IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12) A Closer Look n°112
Limited amendments to IAS 12: Recognition of deferred tax assets for unrecognised 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

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