Beyond the GAAP Mazars Newsletter on accounting standards

From October 2006 to February 2019

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- The IASB Publishes a near final draft of future standard on fair value measurement
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- The IASB Publishes a standard on fair value
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• Proposed amendments to IFRS 7 and IAS 39 abandoned  
  
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• Adoption of the IAS 39 amendment “Eligible Hedged Items”  
  
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  IFRS news n°64
- Exposure Draft on “Financial Instruments: Classification and Measurement”
  
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- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
  
  A Closer Look n°31
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- 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
  
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  IFRS Highlights n°105
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- Hedge of a net investment in a foreign operation: a final interpretation due out soon
  
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- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation? (A Closer Look n°12)
- IASB approaches 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 news 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)
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- 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! (Europe IFRS n°110)
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- IFRS 9: the two Boards make progress on impairment, classification and measurement (A Closer Look n°55)
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- IFRS 9 Phase 2, Impairment: will the Boards converge? (IFRS news n°69)
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- 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)
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- Impairment (Phase II of IFRS 9) – IASB publishes new exposure draft (IFRS news n°65)
- Impairment of financial assets (Phase II of IFRS 9/Impairment)-on-going deliberations (IFRS news n°56)
- Impairment of financial instruments (News IFRS n°45, News IFRS n°53)
- Impairment of financial assets (Phase II of IFRS 9/Impairment) – final deliberations (IFRS news n°61)
- Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft (A Closer Look n°71)
- Impairment of financial instruments: new exposure draft due in early 2011 (IFRS news n°39)
- Impairment of financial instruments: still a lot to discuss! (IFRS news n°37)
- 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

New standard for recognition of financial instruments

Offsetting financial assets and financial liabilities: convergence will wait!

Presentation of OCI in a single statement: are IASB and FASB having second thoughts?

Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g

Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities

Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments

Publication of the exposure draft on measurement of financial liabilities

Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting

Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting

Publication of the final interpretations IFRIC 16

Questionnaire on the exposure draft Financial instruments: amortised cost and impairment

Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB

Recent progress on Financial Instruments project (IFRS 9)

Redeliberations of offsetting financial assets and financial liabilities

Redeliberations on Hedge Accounting exposure draft

Reducing the complexity of IAS 32 and IAS 39

Reopening of Phase 1 of IFRS 9: Classification and measurement

Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published

Reopening IFRS 9 phase 1, Classification and measurement: the case of regulated interest rates

Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting

Review of IAS 39 - Financial Instruments

Revision of hedge accounting under IFRS: review draft published on general hedge accounting

Second ITG meeting on provisioning under IFRS 9

The Board continues redeliberations of the Impairment phase of IFRS 9

The European Commission asks the IASB to amend IAS 39

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

The IASB publishes its FICE discussion paper

The IASB publishes the full and final version of IFRS 9 on financial instruments!

The IFRIC clarifies the meaning of “significant or prolonged decline”

The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan

The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9

The FASB publishes its exposure draft on financial instruments

Third meeting of ITG dealing with impairment issues under IFRS 9

What does the future hold for the recognition of financial instruments?

What should be the basis for the recognition of debt and other liabilities?

First-time Adoption

Adoption of the amendments to IFRS 1 and IAS 27

Amendment to IFRS 1 – Government Loans endorsed in Europe

IFRS 1 Amendment: removal of fixed application dates

Limited amendment to IFRS 1: elimination of the fixed application date

Proposed amendment to IFRS 1: government loans with a below-market rate of interest

Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation

Publication of an exposure draft on the exemptions for first-time adoption of IFRSs

Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest

Revision of IFRS 1

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Functional currency
- Determination of functional currency of an investment holding company  
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- 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  
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- Hyperinflation in Argentina: IAS 29 is back on the menu  
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- IASB makes major changes to its work plan  
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- IASB launches a public consultation on its work plan  
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- 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  
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- IASB puts standard-setting on hold to work on better communication in financial reporting  
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- 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 ends its improvement projects on IFRS 8 and discount rates  
  IFRS news n°130
- The IASB starts to put its research programme in order  
  IFRS Highlights n°100
- The IASB updated its work plan  
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- What will be the IASB’s work programme be in 2010?  
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- A European chair for the Monitoring Board  
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- China joins IFRS Foundation Monitoring Board  
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- Creation of the IASB Monitoring Board  
  IFRS news n°19
- Death of Wayne Upton, chair of the IFRS IC  
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- 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  
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- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards  
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- IFRS Foundation consults on length of service for Trustee Chair and Vice-Chairs  
  IFRS news n°124
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  IFRS news n°65, n°90
- Publication of the new IASC Foundation constitution  
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- Review of structure and effectiveness of IFRS Foundation  
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- Second phase of the IASC Foundation constitution review : Trustees’ proposals  
  IFRS news n°26
- The IASB is seeking a trustee and a new member  
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- The IASC to review its constitution  
  IFRS news n°11, news 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 as % of GDP is limited by two large jurisdictions that do not permit use of IFRS

**IFRS and SMEs**

- 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

**IFRS Interpretations Committee (ex IFRIC)**

- Appointment to the Interpretations Committee
- Appointment of new IFRIC members
- IFRIC vacancies
- From 12 to 14 members at the IFRIC Board
- Sue Lloyd appointed as chair of IFRS Interpretations Committee

**Impairment**

- ESMA calls for improvements in disclosures related to goodwill impairment
- IAS 36 - Impairment of Assets: Points to note at 30 June 2009
- IFRIC will not address interactions between IAS 36 and IFRS 8
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets
- Publication of a limited amendment to IAS 36

**Insurance contracts**

- A transition resource group for IFRS 17
- Accounting for insurance contracts set to change over to IFRS 17
- IASB planning amendments to IFRS 17 – Insurance Contracts
- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4
- IASB sets effective date for IFRS 17 – Insurance Contracts
- IFRS 4 phase II: at last, the exposure draft
- 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
- EFRAG launches insurance project field test
- EFRAG publishes three background briefing papers on insurance contracts
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9
- EU endorses standards and amendments
- First TRG meeting on the introduction of IFRS 17
- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?
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- Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches
- Insurance Contract Project – phase II
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"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

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Update on IFRS 17

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Interim Financial Reporting

2009 interim accounts: the end of the stable platform

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Adoption of amendments to IAS 40

Exposure draft published on transfers of investment property

Transfers of Investment Property: IASB issues amendments to IAS 40

IOSCO

IOSCO publishes recommendations on implementation of new IFRSs

Joint arrangements

Future standard on joint arrangements: the IASB agrees transitional provisions.

Partial disposal of an interest in an associate or a joint venture

IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations

Joint ventures

Application of IFRS 5 in the event of loss of joint control or significant influence

Accounting for joint ventures

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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

EU endorses standards and amendments

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

FASB publishes corrections and improvements to revenue standard

French national accounting standards setter publishes a statement of conclusions on French commercial property leases

IASB and FASB to re-expose their proposals for the Leases project

IASB splits with FASB on Leases standard

IFRS 16: financial communication is still limited a year before its effective date

IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice

IFRS 16: key points of the new Leases standard

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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IFRS 16: key points of the new Leases standard

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- IFRS 16: financial reporting still inadequate at 30 June 2018

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