Beyond the GAAP

Mazars Newsletter on accounting standards

Index

From October 2006 to April 2019

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
- Implementation period for accounting policy changes resulting from IFRS IC agenda decisions
  IFRS Highlights n°131
- 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

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
Annual Improvements 2015-2017 Cycle adopted by the EU European Highlights n°106

Endorsement of annual improvements IFRS news n°32

Endorsement of the May 2010 Improvements to IFRSs European matters n°42

Endorsement of the 2010-2012 Annual improvements Cycle European Highlights n°85

Endorsement of the 2011-2013 Annual improvements cycle European matters n°84

Exposure draft on annual improvements to IFRS: 2010-2012 cycle IFRS news n°55

IASB’s annual omnibus of improvements to IFRS A Closer Look n°34


IFRS improvements, 2009 project IFRS News n°26

IFRS improvements, 2011 project IFRS News n°46

IFRS improvement project: what amendments are being proposed? A Closer Look n°15

Improvements to IFRSs - year 2008 IFRS News n°12

Improvement to IFRS standards - 2009 version A Closer Look n°22

Improvements to IFRSs, 2009 project A Closer Look n°27

Improvements to IFRSs: the IASB issued two cycles IFRS news n°72

Improvements to IFRSs – 2012-2014 Cycle IFRS news n°72, n°81

Improvements to IFRSs – 2015-2017 Cycle IFRS Highlights n°107

Publication of Annual Improvements to IFRSs IFRS News n°12

Publication of the 2009-2011 Cycle of Annual Improvements IFRS news n°56

Publication of the 2010-2013 Cycle of Annual Improvements IFRS news n°62

Proposed improvements to IFRSs A Closer Look n°17

State of play in the IFRS annual improvements process IFRS news n°10

The IASB publishes Improvements to IFRSs – 2015-2017 Cycle A Closer Look n°117

Application of standards and interpretations

Consultation on the effectives 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 at June 30 2007 Focus Studies n°4

Standards and interpretations applicable as at 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

Standards and interpretations applicable at 31 December 2018 A Closer Look n°127

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. IFRIC news n°3

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

IAS 23: IFRS IC publishes two agenda decisions. IFRS Highlights n°125

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

Real estate development and borrowing costs (IAS 23). IFRS Highlights n°131

BREXIT

Potential impacts of a no-deal Brexit on financial reporting. European Highlights n°130

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

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 clarifies definition of a business in IFRS 3. A Closer Look n°126

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

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

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
Consolidation

- Adoption of amendments to IFRS 10, IFRS 11, IFRS 12, IAS 27 and IAS 28 for investment entities

- Adoption of amendments to IFRS 11 on accounting for acquisitions of interests in joint operations

- Adoption of IAS 28 amendment

Concession arrangements

- Acquisition of an interest in a joint operation: proposed amendments to IFRS 11

- Acquisition of an interest in a joint operation: IFRS Interpretations Committee looks at comment letters

Conceptual Framework

- IASB news n°5, and IFRS news n°64, n°65, n°67

- Conceptual framework: latest IASB publications

- Conceptual framework: evaluation

- Conceptual Framework for financial reporting: IASB publishes exposure draft

- Definition of a liability

- EFRAG requests two-month extension of comment period on Conceptual Framework exposure draft

- Extension of the comment period for the conceptual framework

- General definition of liabilities

- IASB completes the first phase of its Conceptual Framework Project

- IASB publishes Discussion Paper on the Conceptual Framework

- IASB reviews the Conceptual Framework for IFRSs

- IFRS Conceptual Framework revision: key points in 9 pages (instead of 200!)

- Key features of the new IFRS Conceptual Framework

- Measurement

- The new Conceptual Framework is here!

Concession arrangements

- Adoption of IFRIC 12: The European Commission had done it!

- ARC approves adoption of IFRIC 12

- Concessions round-table on 13 November 2006

- European effect study relative to IFRIC 12 - Service Concessions

- Publication of the IFRIC 12 interpretation

Consolidation

- Acquisition of an interest in a joint operation: proposed amendments to IFRS 11

- Acquisition of an interest in a joint operation: IFRS Interpretations Committee looks at comment letters
- IASB publishes clarifications on investment entities  
  A Closer Look n°84
- IASB round tables on consolidation and derecognition of financial instruments  
  IFRS news n°22
- IFRS 11: IFRS IC finally publishes its reasons for rejecting some issues  
  A Closer Look n°83
- IFRS rules on transition requirements for IFRS 10  
  IFRS news n°56
- IFRS consolidation scope and non-significant entities  
  IASB news n°6
- IFRS IC addresses the application difficulties of IFRS 11 - at last  
  IFRS news n°71
- Is it the end of proportionate consolidation?  
  A Closer Look n°45
- Narrow-scope amendment to IAS 27 - Equity method  
  IFRS news n°72, n°80
- Publication of exposure draft on transition guidance in IFRS 10  
  IFRS news n°51
- Publication of investment Entity amendments  
  IFRS news n°61
- Project  
  IFRS news n°11, 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  
  IFRIC news n°3
- European effect study relative to IFRIC 13 - Customer Loyalty Programmes  
  European matters n°13
- IFRIC D 20 - Customer loyalty programmes  
  IFRIC news n°2

**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**
  IFRS news n°16

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

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

**Earnings per share**
  IFRS n°8
- Calculating the diluted earnings per share in the case of stock options issuance  
  A Closer Look n°11
- Exposure draft on the revision of IAS 33 – Earnings per Share  
  IFRS news n°12
- Simplifying earnings per share: publication of exposure draft  
  A Closer Look n°15

**EFRAG**
- A French president for EFRAG  
  European Highlights n°101
- Adoption of revised IAS 19 and IAS 1  
  European matters n°47
- EFRAG, ANC and FRC publish an overview of feedback on the Disclosure Framework for the Notes  
  European matters n°66
- EFRAG and ASB recommend effect analysis to improve standards development process  
  European matters n°58
- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes  
  European matters n°58
- EFRAG and IASB meet to discuss current projects  
  European matters n°39
- EFRAG 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 appointments  
  European Highlights n°131
- 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
- European Commission to discuss the future of corporate reporting  
  European Highlights n°125
- The European Commission publishes results of its consultation on public reporting by companies  
  *European Highlights n°127*

### Emission rights

- Emissions trading schemes  
  *IFRS news n°12*
- Emission trading schemes: premises for a future standard  
  *IFRS news n°37*
- Emission rights  
  *IFRS news n°21*
- The IASB and FASB sketch the outlines of a model for recognition of emission allowances  
  *IFRS news n°28*

### Employee benefits

- Actuarial gains and losses could be recognised in other comprehensive income  
  *IFRS news n°28*
- Actuarial gains and losses: Board plumps for a choice of presentation  
  *IFRS news n°39*
- Actuarial gains and losses: option to present in profit or loss retained, but limited  
  *IFRS News n°41*
- Adoption of IFRIC 14  
  *European matters n°18*
- Adoption of IFRIC 14 amendment  
  *European matters n°36*
- Consultancy task force created on “Employee Benefits”  
  *News n°1*
- Defined benefit plans: IASB confirms the main proposals of the exposure draft  
  *IFRS News n°38*
- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”  
  *IFRS news n°72*
- Discount rate for post-employment benefits  
  *IFRS news n°63, n°64, n°71*
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions  
  *IFRS news n°65*
- Employee benefits discount rate  
  *IFRS News n°26*
- Employee contributions to defined benefit plans  
  *IFRS News n°64*
- Endorsement of amendments to IAS 19 and IAS 1  
  *European matters n°47*
- Endorsement of the amendment to IAS 19 – Employee contributions  
  *European highlights n°85*
- Early retirement programmes  
  *IFRS News n°52*
- European impact study relative to IFRIC 14 – The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction  
  *European matters n°13*
- IAS 19 provisons on discount rates to remain unchanged  
  *IFRS News n°27*
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14  
  *IFRS Highlights n°90*
- IASB publishes a DP on IAS 19 – Employee Benefits  
  *News n°10*
- IASB publishes narrow-scope amendment to IAS 19  
  *IFRS Highlights n°119*
- Interpretation on employee benefit (IFRIC 14)  
  *IFRIC news n°5*
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions  
  *IFRS news n°72*
- Occupational savings plans  
  *IFRIC news n°1*
- Post-employment benefits: first decisions from the IASB  
  *IFRS news n°19*
- Proposed amendment to IFRIC 14  
  *IFRS News n°23*
- Publication of an exposure draft on defined benefits plans  
  *IFRS News n°33*
- Publication of the amended IAS 19  
  *IFRS News n°46*
- Recognition of employee benefit plans with a promised return on contributions: IFRIC IC reconsiders draft interpretation  
  *IFRS News n°58*
- Revised IAS 19 : the key points in 10 questions and answers  
  *A Closer Look n°47*
- Some decisions applicable to the 2009 financial statements  
  *IFRS News n°25*
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14  
  *Focus Studies n°6*
- What amendments to IAS 19 are suggested (ED/2010/3)?  
  *A Closer Look n°34*

### Equity

- Adoption of IFRIC 19 Interpretation  
  *European matters n°36*
- Distinction between debt and equity  
  *IFRIC News n°1*
- Debt / Equity distinction  
  *IASB news n°7 / IFRS News n°2,n°16, n°30, n°32*
- Debt / equity distinction : IASB decides to defer the project  
  *IFRS news n°38*
- Equity instruments re-purchasable at fair value  
  *IASB news n°5*
- First decision on the Debt/Equity Project  
  *IFRS news n°17*
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments  
  *IFRS news n°26*
- IFRS Interpretations Committee continues working on application of IAS 19  
  *IFRS news n°69*
- Liability/equity  
  *IFRS n°8*
- Publication of a Discussion Paper on the debt/equity distinction  
  *News n°9*
- Some decisions applicable to the 2009 financial statements  
  *IFRS news n°25*
- The IASB puts forward suggestions for improving the debt/equity distinction  
  *IFRS news n°10*

### ESMA (see also CESR)

- The European Securities and Markets Authority (ESMA) is now operational  
  *European matters n°41*
- ESMA (formerly CESR): 10th extract from the database of enforcement  
  *European matters n°43*
- ESMA (formerly CESR): 11th extract from the database of enforcement  
  *European matters n°48*
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: 21st extract from the database of enforcement

ESMA: 22nd extract from the enforcement database

ESMA calls for improvements in disclosures related to goodwill impairment

ESMA issues Public Statement on IFRS 15 implementation and disclosures

ESMA public statement on sovereign debt in IFRS financial statements

ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12

ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts

ESMA publishes guidelines on alternative performance measures

ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines

ESMA publishes recommendations on Alternative Performance Measures

ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries

ESMA publishes report on the accounting practices of European financial institutions

ESMA publishes report on European enforcers' activities in 2015

ESMA publishes 2016 report on activities of European accounting enforcers

ESMA publishes 2018 report on European enforcers' regulatory and enforcement activities

ESMA's 2017 report on the activities of IFRS enforcers in Europe

ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures

ESMA report on implementation of IFRS

ESMA report on the activities of IFRS Enforcers in Europe

ESMA seeks to circumscribe use of financial indicators

Materiality in financial reporting: ESMA extends comment period

Report on European regulators’ activity in 2014

The ESMA publishes two public statements on IFRS financial information

What are the ESMA recommendations for the 2012 reporting period?

What are the ESMA and AMF recommendations for the 2013 annual statements?

What are the ESMA’s priorities for 2014 financial statements?

What are ESMA’s priorities for 2015 financial statements?

What are ESMA's priorities for 2016 financial statements?

What are ESMA’s and the AMF’s recommendations for the 2017 year-end?

ESMA and AMF publish recommendations for 2018 financial reporting

European Highlights n°93

European matters n°60

European matters n°66

European matters n°71

European matters n°77

European Highlights n°83

European Highlights n°91

European Highlights n°94

European Highlights n°102

European Highlights n°107

European Highlights n°115

European Highlights n°121

A Closer Look n°63

European Highlights n°102

IFRS news n°50

ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures

ESMA: 20th extract from the database of enforcement

ESMA: 19th extract from database of enforcement decisions

ESMA: 18th extract from database of enforcement decisions

ESMA: 17th extract from database of enforcement decisions

ESMA: 16th extract from the database of enforcement decisions

ESMA: 15th extract from the database of enforcement decisions

ESMA: 14th extract from the database of enforcement decisions

ESMA: 13th extract from the database of enforcement decisions

ESMA: 12th extract from the database of enforcement decisions

ESMA: 11th extract from the database of enforcement decisions

ESMA: 10th extract from the database of enforcement decisions

ESMA: 9th extract from the database of enforcement decisions

ESMA: 8th extract from the database of enforcement decisions

ESMA: 7th extract from the database of enforcement decisions

ESMA: 6th extract from the database of enforcement decisions

ESMA: 5th extract from the database of enforcement decisions

ESMA: 4th extract from the database of enforcement decisions

ESMA: 3rd extract from the database of enforcement decisions

ESMA: 2nd extract from the database of enforcement decisions

ESMA: 1st extract from the database of enforcement decisions

ESMA: 22nd extract from the enforcement database

ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12

ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts

ESMA publishes guidelines on alternative performance measures

ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines

ESMA publishes recommendations on Alternative Performance Measures

ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries

ESMA publishes report on the accounting practices of European financial institutions

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ESMA publishes 2016 report on activities of European accounting enforcers

ESMA publishes 2018 report on European enforcers' regulatory and enforcement activities

ESMA’s 2017 report on the activities of IFRS enforcers in Europe

ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures

ESMA report on implementation of IFRS

ESMA report on the activities of IFRS Enforcers in Europe

ESMA seeks to circumscribe use of financial indicators

Materiality in financial reporting: ESMA extends comment period

Report on European regulators’ activity in 2014

The ESMA publishes two public statements on IFRS financial information

What are the ESMA recommendations for the 2012 reporting period?

What are the ESMA and AMF recommendations for the 2013 annual statements?

What are the ESMA’s priorities for 2014 financial statements?

What are ESMA’s priorities for 2015 financial statements?

What are ESMA's priorities for 2016 financial statements?

What are ESMA’s and the AMF’s recommendations for the 2017 year-end?

ESMA and AMF publish recommendations for 2018 financial reporting

Accounting recommendations from the High-Level Expert Group on Sustainable Finance

Plan to simplify the legal and accounting environment for corporates

EC sets out accounting measures for long-term financing of the European economy

ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG

European Commission evaluates corporate reporting

European Commission launches consultation on the European Supervisory Authorities

European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015

European perspective on the move towards global accounting standards

ESMA report on the accounting practices of European financial institutions

ESMA: 20th extract from the database of enforcement

ESMA: 19th extract from database of enforcement decisions

ESMA: 18th extract from database of enforcement decisions

ESMA: 17th extract from database of enforcement decisions

ESMA: 16th extract from the database of enforcement decisions

ESMA: 15th extract from the database of enforcement decisions

ESMA: 14th extract from the database of enforcement decisions

ESMA: 13th extract from the database of enforcement decisions

ESMA: 12th extract from the database of enforcement decisions

ESMA: 11th extract from the database of enforcement decisions

ESMA: 10th extract from the database of enforcement decisions

ESMA: 9th extract from the database of enforcement decisions

ESMA: 8th extract from the database of enforcement decisions

ESMA: 7th extract from the database of enforcement decisions

ESMA: 6th extract from the database of enforcement decisions

ESMA: 5th extract from the database of enforcement decisions

ESMA: 4th extract from the database of enforcement decisions

ESMA: 3rd extract from the database of enforcement decisions

ESMA: 2nd extract from the database of enforcement decisions

ESMA: 1st extract from the database of enforcement decisions

ESMA: 22nd extract from the enforcement database

ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12

ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts

ESMA publishes guidelines on alternative performance measures

ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines

ESMA publishes recommendations on Alternative Performance Measures

ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries

ESMA publishes report on the accounting practices of European financial institutions

ESMA publishes report on European enforcers' activities in 2015

ESMA publishes 2016 report on activities of European accounting enforcers
Evaluation of 10 years of IFRS in Europe: European Commission report published  A Closer Look n°90

Extractive activities  IFRS news n°33

F

Fair value

- Draft standard on fair value measurement  A closer Look n°27
- Fair Value Measurement: a new exposure draft  IFRS news n°33
- Fair value measurement specifications  IASB news n°7, IFRS news n°13, news n°14
- 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
- Report on the IFRS 13 post-implementation review  IFRS Highlights n°128
- 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°72
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006  Focus Studies n°4
- Basel Committee studies prudential impact of IFRS 9 on banking sector  European Highlights n°104
- Better disclosures on the statement of cash flows  IFRS Highlights n°06
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required  IFRS News n°41
- Directive 2013/34/EU on annual and consolidated financial statements  European matters n°68
- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7  IFRS Highlights n°84
- Disclosures 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
- EBA publishes a study on IFRS 9 impacts  European Highlights n°128
- 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  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  IFRS news n°67
IASB publishes exposure draft of limited amendments to IAS 1  IFRS highlights n°131
IASB publishes update on Principles of Disclosure project  IFRS highlights n°131
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  IFRS news n°64
IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?  A Closer Look n°56
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  IASB news n°6, n°14
- Amendment to IFRIC 16 - Hedging a net investment in a foreign operation
- Amendment to IAS 39 and IFRS 7
- Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009
- Application of the ‘highly probable’ criterion when the notional amount of the hedging instrument is dependent on the outcome of the hedged item (IAS 39/IFRS 9)
- Boards refine their positions on IFRS 9 Phase 1
- Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument
- Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions
- Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category
- Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
- Disclosures for transfers of financial assets
- Derecognition of financial instruments
- Derecognition of financial instruments: the FASB and IASB disagree
- Derecognition of ‘repos’
- Early application of IFRS 9
- EBA consults on draft guidelines for implementation and application of IFRS 9
- EBA launches 2nd impact assessment of IFRS 9
- EFRAG answers a European Commission question on accounting for equity interests in IFRS 9
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9
- EFRAG launches field-test on general hedge accounting
- EFRAG recommends the endorsement of IFRS 9
- Embedded derivatives and joint ventures
- Embedded derivatives and reclassifications
- Endorsement of IAS 39 amendments on the novation of derivatives
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions
- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds
- ESMA’s recommendations for implementation of IFRS 9
- EU financial firms have not reclassified their assets
- Europe will not endorse IFRS 9 in 2009
- Expected loss impairment model: the main principles of the exposure draft
- Exposure draft for the improvement of information on financial instruments
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”
- Exposure Draft on “Financial Instruments: Classification and Measurement”
- Exposure Draft on “Classification and Measurement”: major principles and first reactions!
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities
- Fair value hedging: the IASB moves the debate forward
- FASB proposals on financial instruments: reactions and impact on convergence
- FICE Discussion Paper: the Board’s preferred approach to classifying financial instruments as liabilities or equity
- Financial assets can now be reclassified
- Financial instruments: reopening the Phase I of IFRS 9
- Financial Instruments project: last decisions of 2011
- Financial instruments puttable at fair value
- Financial assets with particular contractual prepayment options
- Expected impacts of implementation of IFRS 9 on 1 January 2018
- Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
- Disclosures for transfers of financial assets
- Derecognition of financial instruments
- Derecognition of financial instruments: the FASB and IASB disagree
- Derecognition of ‘repos’
- Early application of IFRS 9
- EBA consults on draft guidelines for implementation and application of IFRS 9
- EBA launches 2nd impact assessment of IFRS 9
- EFRAG answers a European Commission question on accounting for equity interests in IFRS 9
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9
- EFRAG launches field-test on general hedge accounting
- EFRAG recommends the endorsement of IFRS 9
- Embedded derivatives and joint ventures
- Embedded derivatives and reclassifications
- Endorsement of IAS 39 amendments on the novation of derivatives
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions
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- ESMA’s recommendations for implementation of IFRS 9
- EU financial firms have not reclassified their assets
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- Expected loss impairment model: the main principles of the exposure draft
- Exposure draft for the improvement of information on financial instruments
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”
- Exposure Draft on “Financial Instruments: Classification and Measurement”
- Exposure Draft on “Classification and Measurement”: major principles and first reactions!
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
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- FICE Discussion Paper: the Board’s preferred approach to classifying financial instruments as liabilities or equity
- Financial assets can now be reclassified
- Financial instruments: reopening the Phase I of IFRS 9
- Financial Instruments project: last decisions of 2011
- Financial instruments puttable at fair value
- Financial assets with particular contractual prepayment options
- Financial liabilities: redeliberations on the treatment of the credit risk component  
  IFRS news n°37
- Financial liabilities: a first look at the forthcoming exposure draft  
  A Closer Look n°32
- First application of IFRS 7  
  IFRS n°9
- Hedge accounting  
  IFRS news n°30
- Hedge accounting: IASB states its intention  
  IFRS news n°37
- Hedge accounting: exposure draft due any day  
  IFRS News n°39
- Hedge accounting: further redeliberations  
  IFRS News n°47
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39  
  IFRS News n°67
- Hedge accounting: imminent publication of an exposure draft  
  IFRS News n°38
- Hedge of a net investment in a foreign operation: a final interpretation due out soon  
  IFRS news n°10
- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?  
  A Closer Look n°12
- IASB approaching completion of IFRS 9 project  
  IFRS news n°74
- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting  
  IFRS news n°64
- IASB extends the scope of the relief proposed in draft amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting  
  IFRS news n°67
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date  
  IFRS news n°75
- IASB postpones the mandatory application of IFRS 9  
  IFRS new n°72
- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)  
  IFRS news n°93
- IASB publishes exposure draft ahead of IBOR rate reform  
  IFRS Highlights n°132
- 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 news n°69
- 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 IFRS 9) – 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)
  - 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
  - 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
- Physical settlement of contracts to buy or sell non-financial items (IFRS 9)
  - IFRS Highlights n°131
- Presentation of ‘cured’ credit-impaired financial assets in the statement of profit or loss
  - IFRS Highlights n°131
- 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°6
- Reducing the complexity of IAS 32 and IAS 39
  - IFRS News n°45
- 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
- Taking account of credit enhancement in the measurement of expected credit losses
  - IFRS Highlights n°131
- 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°66
- 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 IFRS 1  
  IFRS news n°17
- Severe hyperinflation: IASB publishes a limited exposure draft  
  IFRS news n°37

**Functional currency**

- Determination of functional currency of an investment holding company  
  IFRS news n°32

**G - H**

**Handbook**

- IASCF trustees publish the “Due process Handbook for the IFRIC”  
  IFRIC news n°3
- EFRAG calls on the IASB to introduce a public fatal flaw review  
  European Highlights n°81
- IFRIC draft Due Process Handbook  
  IFRS news n°2
- The annual improvements process : proposals to amend the Due Process Handbook for the IASB  
  IFRS news n°37

**Hyperinflation**

- Hyperinflation in Argentina: IAS 29 is back on the menu  
  A Closer Look n°128

**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
- François 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 news 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 ends its improvement projects on IFRS 8 and discount rates  
  IFRS news n°130
- IASB stakeholder consultations resume from May 2019  
  IFRS Highlights n°132
- 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, n°127
- 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
- IFRS Foundation proposes amendments to the Due Process Handbook  
  IFRS Highlights n°132
- 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 IASCF 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 Highlights n°98

**IFRS and SMEs**

- News n°6
- 80% of European SMEs favour a common accounting framework  
  A Closer Look n°9
- Call for comments on the SMEIG’s draft Q&As  
  IFRS news n°48
- European Commission expresses concerns regarding IFRS for SMEs  
  European matters n°6
- Exposure draft expected by the end of the year  
  Focus Studies n°1
- IASB publishes exposure-draft on IFRS for SMEs  
  IASB news n°3
- IASB publishes a standard for SMEs:  
  IFRS news n°25
- IASB publishes amendments to IFRS for SMEs  
  IFRS Highlights n°89
- IASB publishes an IFRS guide for SMEs  
  IFRS news n°68
- IFRS for SMEs: IASB decisions on simplification at last  
  IFRS news n°19
- IFRS for SMEs: the IASB launches a comprehensive review  
  IFRS news n°57
- IFRS for SMEs: what do the stakeholders think in Europe?  
  IFRS news n°34
- SME Implementation Group publishes two new Q&As  
  IFRS news n°55
- The SME Implementation Group appointed  
  News n°36
- The SME Implementation (SMEIG) publishes its first Q&A  
  IFRS News n°46
- The IASB continues its comprehensive review of IFRS for SMEs  
  IFRS News n°67

**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 IFRS 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 planning amendments to IFRS 17 – Insurance Contracts  
  IFRS Highlights n°129, n°130, n°131
- 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
- IFRS 17 deliberations reach an end  
  IFRS Highlights n°132
- 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

EFRAG comments on the “insurance contracts” discussion paper  
News n°6

EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4  
European Highlights n°95

EFRAG launches insurance project field test  
European matters n°68

EFRAG publishes three background briefing papers on insurance contracts  
European Highlights n°120

EFRAG 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

IFRS 17 - Insurance Contracts: where are we now?  
IFRS Highlights n°125

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°7

Second meeting of the IFRS 17 TRG  
IFRS Highlights n°122

Update on IFRS 17  
IFRS Highlights n°127, n°128

Intangible assets

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

- Customer’s right to receive access to a supplier’s software hosted on the cloud  
IFRS Highlights n°131

- Leases  
IASB news n°5, news 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

IFRS 16: financial reporting still inadequate at 30 June 2018  
A Closer Look n°127

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: 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 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 amends definition of “material”  
IFRS Highlights n°126

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
- Fair value measurement specifications
- Fair value recognition methods
- Credit risk
- "Measurement" round-tables
- Measurement in an illiquid market

Mining
- IASB ratified the IFRIC Interpretation 20
- Mining: accounting for production stripping costs
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon

Minority interests
- Commitments to buy back minority interests
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50
- Puts on non-controlling interests: a light at the end of the tunnel
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?
- Puts on non-controlling interests: confirmation that changes in the value of the liability shall be recognised in profit or loss
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations
- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection
- Puts on non-controlling interests
- Puts on non-controlling interests: IASB rejects Interpretations Committee proposals
- Puts on non-controlling interests (NCI): the Committee recommends recognition of changes in P&L
- Puts on non-controlling interests: towards a scope amendment of IAS 32?
- Puts on non-controlling interests: what changes are proposed in the FICE Discussion Paper?

Monitoring Board
- First meeting of the Monitoring Board

N - O
Operating segments
- European adoption of IFRS 8 – Operating Segments
- Has the adoption of IFRS 8 been saved by the European survey?
- IASB to 're-open' IFRS 8
- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments
- IFRS 8 adoption impact study
- IFRS 8; IASB launches first post-implementation review
- IFRS 8 - Operating segments
- The adoption of IFRS 8 "Operating segments" called into question
- The IASB proposes improvements to IFRS 8 on operating segments

P
PPE
- IASB proposes narrow-scope amendments to IAS 16

Provisions
- A new request for comments before the publication of amendments to IA 37 - Provisions
- Amendments to IA 37 – Provisions
- Dynamic provisioning enters the debate
- Costs considered in assessing whether a contract is onerous (IAS 37)
- Evaluation of provisions
- Expected loss model
- Extension of the comment period for the IAS 37 exposure draft
- Finalisation of IAS 37 - Provisions
- IAS 37 – Non-financial liabilities
- IAS 37 round-tables
- Liabilities Project - Key points in 25 questions & answers
- Liabilities project : revision of IAS 37
- Publication of a draft standard on provisions
- Proposed amendments to IAS 37 on onerous contracts
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)

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

- IFRS news n°6, n°7, n°11, n°12, n°14, n°26

- Agenda decision on IFRS 15: identification of goods or services promised to a customer  
(IFRS news n°129)

- 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)

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

- EU adopts IFRS 15  
(European Highlights n°104)

- 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)
Revenue recognition: major redeliberations complete! A Closer Look n°64
Revenue recognition: more disclosures required in interim financial statements IFRS news n°49
Revenue recognition project to be re-exposed IFRS news n°46
Revenue recognition project: redeliberations have begun! A Closer Look n°58
Revenue recognition: IASB finally decides to permit early application IFRS news n°65
Revenue Recognition: the broad principles of the future standard are known A Closer Look n°71
Revenue Recognition: where are we now? A Closer Look n°32
Shaping the conditions of recognition of revenue for construction contracts IFRS news n°27
Should we expect changes in the recognition of revenue? Focus Studies n°6
The EFRAG publishes a Discussion Paper on Revenue Recognition News n°5
The scope of the future standard on revenue recognition has been defined IFRS News n°31
The IASB and FASB continue their redeliberations on the Revenue recognition project A Closer Look n°42, n°43, n°44, n°45
The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers IFRS news n°56
The IASB confirms the single model for the recognition of revenue IFRS news n°25
The future Revenue Recognition standard will soon be published! IFRS News n°67
The new IASB exposure-draft on revenue recognition in 20 Q&A A Closer Look n°50, n°51
The IASB project on revenue recognition in 15 Q&A A Closer Look n°36
The IFRS adoption in the US... in 2015 at the earliest! IFRS n°9
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

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

A Closer Look n°57
A Closer Look n°58
A Closer Look n°59
A Closer Look n°60
A Closer Look n°61
A Closer Look n°62
A Closer Look n°63
A Closer Look n°64
A Closer Look n°65
A Closer Look n°66
A Closer Look n°67
A Closer Look n°68
A Closer Look n°69
A Closer Look n°70
A Closer Look n°71
A Closer Look n°72
A Closer Look n°73
A Closer Look n°74
A Closer Look n°75
A Closer Look n°76
A Closer Look n°77
A Closer Look n°78
A Closer Look n°79
A Closer Look n°80
A Closer Look n°81
A Closer Look n°82
A Closer Look n°83
A Closer Look n°84
A Closer Look n°85
A Closer Look n°86
A Closer Look n°87
A Closer Look n°88
A Closer Look n°89
A Closer Look n°90
A Closer Look n°91
A Closer Look n°92
A Closer Look n°93
A Closer Look n°94
A Closer Look n°95
A Closer Look n°96
A Closer Look n°97
A Closer Look n°98
A Closer Look n°99
- 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 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
- Share-based payment research project  
  IFRS Highlights n°126
- 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 unrealised 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  
IRIC news n°1, n°2