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- Mazars’ presence in the international accounting bodies
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- ED published on Disclosure of Accounting Policies
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- 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
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- Adoption of amendments to IAS 27 on use of the equity method in separate financial statements
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- Adoption of Disclosure Initiative amendments to IAS 1
  *European Highlights n°95*
- Adoption of IFRS standards in Europe: a new, longer, more political and uncertain process?
  *Focus studies n°4*
- Changes to the procedure for adoption of IFRS in Europe
  *IASB news n°3*
- Endorsement of IFRIC 10 and IFRIC 11
  *IFRIC news n°5*
- EFRAG recommendation on adoption of the IASB standards
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- EU adopts swathe of standards
  *European matters n°62*
- European Commission launches consultation on the impact of IFRSs
  *European Highlights n°80*
- Standards endorsement process
  *News n°25*
- Towards a quicker adoption of IFRS standards in Europe
  *News n°11*

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- Compilation of IFRS IC agenda decisions published
  (Volume 1)
  *IFRS Highlights n°137*

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- 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
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- Annual improvements to IFRSs: what’s new in 2010
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- Annual Improvements 2009-2011 Cycle endorsed in Europe
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- Annual improvements to IFRSs – Cycle 2010-2012
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- 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
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- 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

- Exposure draft on annual improvements to IFRS: 2010-2012 cycle

- IASB’s annual omnibus of improvements to IFRS

- IASB concludes 2010-2012 & 2011–2013 Annual Improvements Cycles

- IFRS improvements, 2010 project

- IFRS improvements, 2011 project

- IFRS improvement project: what amendments are being proposed?

- Improvements to IFRSs - year 2008

- Improvement to IFRS standards - 2009 version

- Improvements to IFRSs, 2009 project

- Improvements to IFRSs: the IASB issued two cycles

- Improvements to IFRSs - 2012-2014 Cycle

- Improvements to IFRSs – 2015-2017 Cycle

- Improvements to IFRSs – 2018-2020 Cycle

- Publication of Annual Improvements to IFRSs

- Publication of the 2009-2011 Cycle of Annual Improvements

- Publication of the 2010-2013 Cycle of Annual Improvements

- Proposed improvements to IFRSs

- State of play in the IFRS annual improvements process

- The IASB publishes Improvements to IFRSs – 2015-2017 Cycle

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- Consultation on the effectives dates of new standards

- Effective date of future standards

- Implementation dates for new standards

- Presentation and publication of the ICAEW report on the implementation of IFRS in Europe

- Standards and interpretations applicable as of 31 December 2006

- Standards and interpretations applicable as at June 30 2007

- Standards and interpretations applicable as at December 31 2007

- Standards and interpretations applicable as at December 31 2008

- Standards and interpretations applicable as of 31 December 2008

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- Standards and interpretations applicable to the 31 December 2009

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- Standards and interpretations applicable at 31 December 2013

- Standards and interpretations applicable at 30 June 2014

- Standards and interpretations applicable at 31 December 2014

- Standards and interpretations applicable at 30 June 2015

- Standards and interpretations applicable at 31 December 2015

- Standards and interpretations applicable at 30 June 2016

- Standards and interpretations applicable at 31 December 2016

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- Standards and interpretations applicable at 31 December 2017

- Standards and interpretations applicable at 30 June 2018

- Standards and interpretations applicable at 31 December 2018

- Standards and interpretations applicable at 30 June 2019

- Survey on the effective dates of new texts

**Assets held for sale and discontinued operations**

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

- Discontinued operations and assets held for sale

- IFRS 5: an involving standard

- IFRS Interpretations Committee clarifies some aspects of IFRS 5

- New definition of a discontinued operation: the Board decides.
- Publication of an exposure draft on the definition of discontinued operations  
  IFRS news n°15
- Round table on IASC governance  
  IFRS news n°13
- The definition of a discontinued operation in IFRS 5 may not be amended after all  
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- Adoption of Bearer Plants amendment  
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- Bearer biological assets  
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- Bearer plants – amendment finalised  
  IFRS news n°76
- IAS issues amendments for bearer plants  
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- 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  
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- Real estate development and borrowing costs (IAS 23)  
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- Potential impacts of a no-deal Brexit on financial reporting.  
  European Highlights n°130

Business combinations

- Adoption of IFRS 3 and IAS 27  
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- Business combinations  
  IASB news n°1
- Business combinations and consolidation: highlights of the new standards in 25 questions and answers  
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- Business combinations phase II  
  IASB news n°3
- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27  
  Focus Studies n°25
- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27  
  IASB news n°7
- Draft narrow-scope amendments to IFRS 3  
  IFRS Highlights n°133
- ESMA report on the quality of financial information on business combinations  
  IFRS Highlights n°133
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control  
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- 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  
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- IASB reports on IFRS 3 PIR  
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- 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  
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- Post-implementation Review IFRS 3 – What next?  
  A Closer Look n°91
- Progress report on Goodwill and Impairment project  
  A Closer Look n°136
- 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  
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  IFRS news n°56
- Publication of revised IFRS 3 and IAS 27  
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- What impacts will IFRS 3R have on business combinations completed as of 2010?  
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Conceptual Framework for financial reporting: IASB publishes exposure draft

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IASB completes the first phase of its Conceptual Framework Project

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

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Key features of the new IFRS Conceptual Framework

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

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ARC approves adoption of IFRIC 12

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Concessions round-table on 13 November 2006

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EFRAG publishes conclusions of field-tests study on consolidation standards

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EFRAG publishes its draft endorsement advice(s) on the new standards on consolidation

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Final standards on consolidation published

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IASB clarifies the accounting for acquisitions of interests in joint operations

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IASB proposes amendment to accounting treatment of other changes in an investor’s interest in an associate’s equity under IAS 28

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IASB publishes a staff draft of the future standard on Consolidation

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Is it the end of proportionate consolidation?
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The IASB proposes to exempt investment entities from consolidation
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The IASB and the FASB publish a progress report on their convergence programme
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- Adoption of IFRIC 13
- Adoption of IFRIC 18 interpretation
- Draft Interpretation D24 - Customer contributions
- IASB publishes IFRIC D24 on customer contributions
- The IASB publishes IFRIC 18 - Transfers of Assets from Customers
- IFRIC 18 - Transfers of Assets from Customers

Customer loyalty programmes

- Customer loyalty programmes: the IFRIC interpretation
- D20: client loyalty programmes
- European effect study relative to IFRIC 13 - Customer Loyalty Programmes
- IFRIC D 20 - Customer loyalty programmes

Depreciation

- Acceptable methods of amortisation
- The IASB decides to proceed with the revised amendments to IAS 16 and IAS 38 regarding acceptable depreciation methods
- Adoption of amendments to IAS 16 and IAS 38 on acceptable methods of depreciation and amortisation

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- IFRS news n°16

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- Simplification measures on European directives for SMEs and micro entities

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- IFRIC D23: distribution of non-cash assets to owners
- Publication of IFRS 7 - Distributions of Non-cash Assets to Owners
- Europe endorses IFRIC 17

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- Calculating the diluted earnings per share in the case of stock options issuance
- Exposure draft on the revision of IAS 33 – Earnings per Share
- Simplifying earnings per share: publication of exposure draft

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- A French president for EFRAG
- Adoption of revised IAS 19 and IAS 1
- EFRAG, ANC and FRC publish an overview of feedback on the Disclosure Framework for the Notes
- EFRAG and ASB recommend effect analysis to improve standards development process
- EFRAG and IASB meet to discuss current projects
- EFRAG research agenda consultation
- EFRAG publishes two Discussion Papers
- EFRAG states its aims for pro-active activities
- EFRAG seeking new Chairman and members for TEG
- EFRAG set to appoint a French president?
- European Commission nominates new President of EFRAG
- European Commission re-opens call for applications for Presidency of EFRAG Board
- European Commission seeks new EFRAG President
- Finalising the EFRAG reforms
- IFRS & Regulation
- Meeting between EFRAG and IASB to discuss the progress of the convergence work plan
- National standard setters come together
- New appointments to EFRAG’s TEG
- New EFRAG appointments
- New EFRAG TEG composition announced
The new EFRAG: (nearly) up and running

European Commission

- European Commission launches fitness check on public reporting by companies
- European Commission publishes EU action plan on financing sustainable growth
- European Commission to discuss the future of corporate reporting
- The European Commission publishes results of its consultation on public reporting by companies

Emission rights

- Emissions trading schemes
- Emission trading schemes: premises for a future standard
- Emission rights
- The IASB and FASB sketch the outlines of a model for recognition of emission allowances

Employee benefits

- Actuarial gains and losses could be recognised in other comprehensive income
- Actuarial gains and losses: Board plumps for a choice of presentation
- Actuarial gains and losses: option to present in profit or loss retained, but limited
- Adoption of IFRIC 14
- Adoption of IFRIC 14 amendment
- Consultancy task force created on “Employee Benefits”
- Defined benefit plans: IASB confirms the main proposals of the exposure draft
- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”
- Discount rate for post-employment benefits
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
- Effect of a potential contribution discount on the classification of a post-employment benefit
- Employee benefits discount rate
- Employee contributions to defined benefit plans
- Endorsement of amendments to IAS 19 and IAS 1

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- Adoption of IFRIC 19 Interpretation
- Distinction between debt and equity
- Debt / Equity distinction
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
- Effect of a potential contribution discount on the classification of a post-employment benefit
- Employee benefits discount rate
- Employee contributions to defined benefit plans
- Endorsement of amendments to IAS 19 and IAS 1

- Endorsement of the amendment to IAS 19 – Employee contributions
- Early retirement programmes
- European impact study relative to IFRIC 14 – The Limit on a Defined benefit Asset, Minimum Funding Requirements and their interaction
- IAS 19 provisions on discount rates to remain unchanged
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14
- IASB publishes a DP on IAS 19 – Employee Benefits
- IASB publishes narrow-scope amendment to IAS 19
- Interpretation on employee benefit (IFRIC 14)
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
- Occupational savings plans
- Post-employment benefits: first decisions from the IASB
- Proposed amendment to IFRIC 14
- Publication of an exposure draft on defined benefits plans
- Publication of the amended IAS 19
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation
- Revised IAS 19 : the key points in 10 questions and answers
- Some decisions applicable to the 2009 financial statements
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14
- What amendments to IAS 19 are suggested (ED/2010/3)?

- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments
- IFRS Interpretations Committee continues working on application of IAS 19
- Liability/equity
- Publication of a Discussion Paper on the debt/equity distinction
- Some decisions applicable to the 2009 financial statements
- The IASB puts forward suggestions for improving the debt/equity distinction
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  - The European Securities and Markets Authority (ESMA) is now operational
  - ESMA (formerly CESR): 10th extract from the database of enforcement
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  - ESMA encourages companies to improve quality of disclosures in financial statements
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  - ESMA publishes 23rd extract from enforcement decisions 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
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  - ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures
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  - 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 and the AMF’s recommendations for the 2017 year-end?
  - ESMA and AMF publish recommendations for 2018 financial reporting
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- Accounting recommendations from the High-Level Expert Group on Sustainable Finance  
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- European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015  
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- Accounting rules to the rescue of financial markets  
  *IFRS news n°17*
- Consultation on the framework for financial market supervision  
  *European matters n°21*
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