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MAZARS’ NEWSLETTER ON ACCOUNTING STANDARDS

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ESMA (see also CESR)

The European Securities and Markets Authority (ESMA) is now operational

ESMA (formerly CESR): 10th extract from the database of enforcement

ESMA (formerly CESR): 11th extract from the database of enforcement

ESMA encourages companies to improve quality of disclosures in financial statements

ESMA: 12th extract from the database of enforcement

ESMA: 13th extract from the database of enforcement

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ESMA: 16th extract from the database of enforcement decisions

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ESMA: 20th extract from the database of enforcement

ESMA: 21st extract from the database of enforcement

ESMA: 22nd extract from the enforcement database

ESMA publishes 23rd extract from enforcement decisions database

ESMA and the AMF publish recommendations for 2019 financial reporting

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?

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

What are ESMA’s priorities for 2015 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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- Plan to simplify the legal and accounting environment for corporates
  News n°7
- EC sets out accounting measures for long-term financing of the European economy
  European matters n°76
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  European Highlights n°100
- European Commission evaluates corporate reporting
  European Highlights n°119
- European Commission launches consultation on the European Supervisory Authorities
  European Highlights n°109
- European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015
  European Highlights n°103
- European perspective on the move towards global accounting standards
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  A Closer Look n°90

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  IFRS news n°33

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- 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
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  IFRS news n°75
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  IFRS news n°44
- The IASB Publishes a standard on fair value
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- Unit of account and quoted investments
  IFRS Highlights n°81

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- Financial crisis: What are the potential impacts on the accounts?
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- The IASB and the financial crisis: where do we stand?
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- Basel Committee studies prudential impact of IFRS 9 on banking sector
  European Highlights n°104
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  IFRS Highlights n°06
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
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- Disclosures in the interim accounts under IFRS 9
  A Closer Look n°122
Disclosures on investments excluded from IAS 39

EBA publishes a study on IFRS 9 impacts

Europe endorses the amendments to IFRS 7: Disclosures Transfers of Financial Assets

Europe investigates the impact of IFRS 9 on long-term investment

European Parliament publishes four studies as part of EU adoption process for IFRS

Endorsement of IAS 36 amendments on disclosures on recoverable amounts

European effect study relative to IAS 1 - Presentation of financial statements

Financial Statement Presentation: EFRAG extends comment period

IASB publishes a staff draft as part of the project on the Presentation of Financial Statements

IASB publishes a summary of feedback from Disclosure Forum

IASB publishes exposure draft of limited amendments to IAS 1

IASB publishes update on Principles of Disclosure project

IASB to amend some provisions of IAS 1

IASB: What are the key principles for disclosure of financial information?

IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments

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IFRS 7 amendments: disclosures on the transfer of financial assets

IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?

IFRS 7 disclosures on the transfer of financial assets

IFRS 7: Continuing involvement and servicing arrangements

IFRS 7: The IASB publishes a new draft amendment

IFRS 7 – Some Q&As on the eve of the first application

IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements

IFRS financial statements: the main traps to avoid

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ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9

Net income and comprehensive income joined in a single statement

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Presentation of financial statements: the EFRAG publishes the summary of two roundtables organised with September and December 2010

Presentation of the financial statements of financial institutions

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Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!

Presentation of financial statements: is the revolution just around the corner?

Presentation of items of OCI in a single statement: exposure draft expected shortly

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Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1

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Proposed amendments to IFRS 7 and IAS 39 abandoned

The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007

The IASB addresses the principles behind disclosures in financial statements

The IASB’s portfolio of projects on the presentation of financial statements and disclosures

The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements

The IASB published amendments to IAS 1

The IASB publishes a case study report on improving disclosures

The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)

The IASB publishes the IFRS 7 amendment

The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers”

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A new delay for the project on Financial Statement Presentation

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