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

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EBA launches 2nd impact assessment of IFRS 9

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EFRAG answers a European Commission question on accounting for equity interests in IFRS 9

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EFRAG approves adoption of IFRIC 15 and IFRIC 16

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EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9

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EFRAG launches field-test on general hedge accounting

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ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds

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ESMA’s recommendations for implementation of IFRS 9

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Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39  
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Financial assets can now be reclassified  
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IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting  
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  
IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date  
IASB postpones the mandatory application of IFRS 9  
IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)  
IASB publishes exposure draft ahead of IBOR rate reform  
IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation  
IASB to create a transition resource group for IFRS 9  
IASB to publish a new exposure draft on the impairment of financial assets in September 2011  
IAS 39: Will the current review learn from history?  
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IBOR reform – Phase 2: summary of ongoing IASB discussions  
IFRIC D22, Hedges of a Net Investment in a Foreign Operation  
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IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind  
IFRS 9 finally adopted by European Union!  
IFRS 9 or a first step into IAS 39’s replacement  
IFRS 9 supplemented with measures on financial liabilities  
IFRS 9: the first step towards endorsement!
- Impairment of financial assets (Phase II of IFRS 9) – IASB publishes new final deliberations
- Impairment of financial assets: still a lot to discuss!
- Impairment of financial instruments: new exposure draft due in early 2011
- Implementation of IFRS 9 by European insurers
- Interest margin hedge
- Launch of review of financial instruments standard
- Macro hedging: the latest discussions
- Macro-hedging: publication of the Discussion Paper due soon
- Mandatory effective date for IFRS 9 delayed again
- New standard for recognition of financial instruments
- Offseting financial assets and financial liabilities: convergence will wait!
- Physical settlement of contracts to buy or sell non-financial items (IFRS 9)
- Presentation of 'cured' credit-impaired financial assets in the statement of profit or loss
- Presentation of OCI in a single statement: are IASB and FASB having second thoughts?
- Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g
- Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities
- Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments
- Publication of the exposure draft on measurement of financial liabilities
- Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting
- Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting
- Publication of the final interpretations IFRIC 16
- Questionnaire on the exposure draft Financial instruments: amortised cost and impairment
- Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB
- Recent progress on Financial Instruments project (IFRS 9)
- Redeliberations of offsetting financial assets and financial liabilities
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- Reducing the complexity of IAS 32 and IAS 39
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Reopening of Phase 1 of IFRS 9: Classification and measurement

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

The Board continues redeliberations of the Impairment phase of IFRS 9

The European Commission asks the IASB to amend IAS 39

The IASB confirms its position on debt modifications under IFRS 9

The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015

The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options

The IASB publishes its FICE discussion paper

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

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

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

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

The FASB publishes its exposure draft on financial instruments

Third meeting of ITG dealing with impairment issues under IFRS 9

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

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

First-time Adoption

Adoption of the amendments to IFRS 1 and IAS 27

Amendment to IFRS 1 – Government Loans endorsed in Europe

IFRS 1 Amendment: removal of fixed application dates

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

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

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

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Handbook

IASC trustees publish the “Due process Handbook for the IFRIC”

EFRAG calls on the IASB to introduce a public fatal flaw review

IFRIC draft Due Process Handbook

The annual improvements process: proposals to amend the Due Process Handbook for the IASB

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Hyperinflation in Argentina: IAS 29 is back on the menu

IPTF publishes document for discussion on hyperinflationary economies
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IASB publishes amendments to IFRS for SMEs

IFRS for SMEs: the IASB launches a comprehensive review

IFRS for SMEs: what do the stakeholders think in Europe?

SME Implementation Group publishes two new Q&As

The SME Implementation Group appointed

The SME Implementation (SMEIG) publishes its first Q&A

The IASB continues its comprehensive review of IFRS for SMEs

IFRS Interpretations Committee (ex IFRIC)

Appointment to the Interpretations Committee

Appointment of new IFRIC members

IFRIC vacancies

From 12 to 14 members at the IFRIC Board

Sue Lloyd appointed as chair of IFRS Interpretations Committee

Impairment

Discussion paper on goodwill and impairment

ESMA calls for improvements in disclosures related to goodwill impairment

IAS 36 - Impairment of Assets: Points to note at 30 June 2009

IFRIC will not address interactions between IAS 36 and IFRS 8

IFRS proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets

Publication of a limited amendment to IAS 36

Insurance contracts

A transition resource group for IFRS 17

Accounting for insurance contracts set to change over to IFRS 17

Comments on Exposure Draft of amendments to IFRS 17 and IASB’s plan of action

EFRAG comments on the “insurance contracts” discussion paper

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

EFRAG launches insurance project field test

EFRAG launches limited update of IFRS 17 impact analysis

EFRAG publishes three background briefing papers on insurance contracts

EFRAG publishes results of field test on Insurance Contracts exposure draft

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

EU endorses standards and amendments

First TRG meeting on the introduction of IFRS 17

Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?

IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4

IASB planning amendments to IFRS 17 – Insurance Contracts

IASB sets effective date for IFRS 17 – Insurance Contracts

IFRS 4 phase II: at last, the exposure draft

IFRS 4 Phase II – Towards a new exposure draft

IFRS 4 – State of play

IFRS 17 deliberations reach an end

IFRS 17 - Insurance Contracts: where are we now?

Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches

Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals

Insurance Contract Project – phase II

Insurance contracts project IFRS 4 phase II - latest developments

Insurance contracts – Publication of a new exposure draft

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)

“Insurance” Discussion Paper: initial lessons from the consultation process

Insurance project: IASB updates webpage

“Insurance” working party seeks candidates

Key points of the ED on amendments to IFRS 17
Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft  
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Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance ‘predominance ratio’ calculation for eligibility for the deferral approach  
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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  
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Q – R – S

REACH

Conforming costs

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Regulated activities  
A standard on regulated operations coming soon!

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