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Adoption of IFRIC 19 Interpretation

Distinction between debt and equity

Debt / Equity distinction

Equity instruments re-purchasable at fair value

First decision on the Debt/Equity Project

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

ESMA (see also CESR)

Alternative Performance Measures: ESMA publishes a review of compliance with its guidelines

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

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

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

ESMA encourages companies to improve quality of disclosures in financial statements

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 decisions

ESMA: 21st extract from the database of enforcement decisions

ESMA: 22nd extract from the enforcement database

ESMA publishes 23rd extract from enforcement decisions database

ESMA publishes 24th extract from IFRS 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 makes some recommendations regarding the implications of the COVID-19 pandemic on the half-yearly financial reports

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 updated Q&A on its Guidelines on APMs

ESMA publishes 2016 report on activities of European accounting enforcers

ESMA publishes updated Q&A on its Guidelines on APMs in light of COVID-19 pandemic

ESMA publishes 2019 report on activities of European accounting enforcers

ESMA encourages companies to improve quality of disclosures in financial statements

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ESMA seeks to circumscribe use of financial indicators
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Report on European regulators’ activity in 2014
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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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Plan to simplify the legal and accounting environment for corporates
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EC sets out accounting measures for long-term financing of the European economy
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ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG
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European Commission evaluates corporate reporting
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European Commission launches consultation on the European Supervisory Authorities
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European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015
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European perspective on the move towards global accounting standards
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Evaluation of 10 years of IFRS in Europe: European Commission report published
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Draft standard on fair value measurement
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ESMA report on IFRS 13 implementation
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IASB launches Post-implementation Review of IFRS 13
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IFRS IC rules on the classification of fair value measurements received from third parties
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FASB published its strategic plan
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Accounting rules to the rescue of financial markets
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- Consultation on the framework for financial market supervision
- Financial crisis: What are the potential impacts on the accounts?
- The Commission wants to strengthen accounting standards bodies
- The IASB and the financial crisis: where do we stand?

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- Adoption of the revised IAS 1
- Adoption of amendments to IFRS 9
- Adoption of amendments on embedded derivatives and reclassification
- Amendment to IAS 1 on classification of current and non-current liabilities
- Amendment to IAS 1 on the rules for the classification of current and non-current liabilities
- ANC updates its recommendations on the presentation of the IFRS consolidated financial statements
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006
- Basel Committee studies prudential impact of IFRS 9 on banking sector
- Better disclosures on the statement of cash flows
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
- Directive 2013/34/EU on annual and consolidated financial statements
- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7
- Disclosures in the interim accounts under IFRS 9
- Disclosures on investments excluded from IAS 39
- Discussion paper on the presentation of financial statements
- Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders
- EBA publishes a study on IFRS 9 impacts
- Europe endorses the amendments to IFRS 7: Disclosures on investments excluded from IAS 39
- 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
- Exposure draft on presentation of financial statements: a detailed look at three major proposals
- 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
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- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments
- IFRS 7 amendment
- IFRS 7 amendments: disclosures on the transfer of financial assets
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- 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
- Information to be disclosed in the notes
- 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
- Performance reporting
- Presentation of financial statements
- Presentation of financial statements: the EFRAG publishes the summary of two roundtables organised with September and December 2010
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- A new delay for the project on Financial Statement Presentation
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- Accounting for financial instruments: no change expected in the short term
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- Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A
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- Adoption of the amendments to IAS 32 and IAS 1
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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
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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

EFRAG launches field-test on general hedge accounting

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 1 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

Financial liabilities: a first look at the forthcoming exposure draft

First application of IFRS 7

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Hedge accounting: IASB states its intention

Hedge accounting: exposure draft due any day

Hedge accounting : further redeliberations

Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39

Hedge accounting: imminent publication of an exposure draft

Hedge of a net investment in a foreign operation: a final interpretation due out soon

Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC Interpretation clarify the situation?

IASB approaching completion of IFRS 9 project

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 on Phase 2 of IBOR reform
IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation  
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IASB to publish a new exposure draft on the impairment of financial assets in September 2011  
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- IASB and FASB set up a joint IFRS 15 transition group  IFRS News n°78
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