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European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015  European Highlights n°103
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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  
  *European matters n°21*
- Financial crisis: What are the potential impacts on the accounts?  
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- The Commission wants to strengthen accounting standards bodies  
  *European matters n°19*
- The IASB and the financial crisis: where do we stand?  
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- Adoption of amendments on embedded derivatives and reclassification  
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- Basel Committee studies prudential impact of IFRS 9 on banking sector  
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  *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  
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  *European Highlights n°128*
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  *IFRS news n°50*
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  *European Highlights n°118*
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  *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  
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  *European matters n°39*
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- IASB publishes a summary of feedback from Disclosure Forum  
  *News n°67*
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- IASB publishes update on Principles of Disclosure project  
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  *IFRS news n°69*
- IASB: What are the key principles for disclosure of financial information?  
  *A Closer Look n°110*
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- IFRS 7 amendment  
  *European matters n°29*
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  *A Closer Look n°56*
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- IFRS 7 disclosures on the transfer of financial assets  
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  *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  
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• Presentation of the financial statements of financial institutions  IASB news n°2
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• Presentation of financial statements under IFRS standards: the "revolution" is for tomorrow!  Focus Studies n°4
• Presentation of financial statements under IFRSs: publication of an exposure draft  A Closer Look n°139
• 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  IFRS 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

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• 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
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• Amendment to IFRIC 16 - Hedging a net investment in a foreign operation  News n°19
• Amendment to IAS 39 and IFRS 7  News n°17
• Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009  IFRS News n°41
• 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)  IFRS Highlights n°131
• Boards refine their positions on IFRS 9 Phase 1  IFRS news n°69
• Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument  IFRS News n°53
• Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions  IFRS news n°72
• 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  IFRS news n°73
• Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018  A closer Look n°112
• Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required  IFRS News n°41
• Disclosures for transfers of financial assets  IFRS News n°38
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• Derecognition of ‘repos’  IFRS news n°31
• Early application of IFRS 9  IFRS news n°72
• EBA consults on draft guidelines for implementation and application of IFRS 9  European Highlights n°103
- EBA launches 2nd impact assessment of IFRS 9
  *European Highlights n°105*
- EFRAG answers a European Commission question on accounting for equity interests in IFRS 9
  *European Highlights n°127*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
  *European matters n°17*
- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9
  *European Highlights n°120*
- EFRAG launches field-test on general hedge accounting
  *European matters n°55*
- EFRAG recommends the endorsement of IFRS 9
  *European Highlights n°88, 89*
- Embedded derivatives and joint ventures
  *IFRS News n°19*
- Embedded derivatives and reclassifications
  *IFRS news n°18, n°21*
- Endorsement of IAS 39 amendments on the novation of derivatives
  *European matters n°73*
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions
  *European matters n°63*
- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds
  *European matters n°55*
- ESMA’s recommendations for implementation of IFRS 9
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- EU financial firms have not reclassified their assets
  *European matters n°19*
- Europe will not endorse IFRS 9 in 2009
  *European matters n°28*
- Expected loss impairment model: the main principles of the exposure draft
  *A Closer Look n°30*
- Exposure draft for the improvement of information on financial instruments
  *A Closer Look n°16*
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?
  *A Closer Look n°24*
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”
  *IFRS news n°64*
- Exposure Draft on “Financial Instruments: Classification and Measurement”
  *IFRS news n°25*
- Exposure Draft on “Classification and Measurement”: major principles and first reactions!
  *IFRS news n°25*
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
  *A Closer Look n°31*
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39
  *A Closer Look n°40*
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
  *A Closer Look n°44*
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities
  *A Closer Look n°41*
- Fair value hedging: the IASB moves the debate forward
  *IFRS news n°36*
- FASB proposals on financial instruments: reactions and impact on convergence
  *A Closer Look n°38*
- FICE Discussion Paper: the Board’s preferred approach to classifying financial instruments as liabilities or equity
  *IFRS Highlights n°124*
- Financial assets can now be reclassified
  *A Closer Look n°16*
- Financial instruments: reopening the Phase 1 of IFRS 9
  *IFRS news n°50*
- Financial Instruments project: last decisions of 2011
  *A Closer Look n°51*
- Financial instruments puttable at fair value
  *IASB news n°7*
- Financial assets with particular contractual prepayment options
  *IFRS Highlights n°105*
- 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
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- Hedge accounting: exposure draft due any day
  *IFRS News n°39*
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- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39
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- 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

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

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?

IASB to publish a new exposure draft on the impairment of financial assets (Phase II of IFRS 9/Impairment) – final deliberations

IBOR reform – Phase 2: summary of ongoing IASB discussions

IFRIC D22, Hedges of a Net Investment in a Foreign Operation

IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation

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!

IFRS 9: The IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options

IFRS 9: the main pros and cons

IFRS 9: the two Boards make progress on impairment, classification and measurement

IFRS 9: towards upheaval for the accounting treatment of modifications of financial liabilities

IFRS 9 Phase 2, Impairment: will the Boards converge?

IFRS IC clarifies accounting treatment of prepaid cards

IFRS IC continues deliberations on accounting issues of Greek government bonds

IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares

IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares

IFRIC 22 interpretation published/adopted

IFRIC 22 – Foreign currency transactions and advance consideration

Impact of latest amendment to IFRS 7 on 30 June 2012 financial statements

Impairment of financial assets – proposal of a specific treatment for assets purchased with an explicit expectation of credit losses at the acquisition date

Impairment of financial assets (Phase II of IFRS 9/Impairment) – ongoing deliberations on loan commitments and financial guarantee contracts

Impairment of financial assets (Phase II of IFRS 9/Impairment) – the Board clarifies the transition requirements

Impairment of financial assets: towards an IASB US GAAP common approach

Impairment of financial assets - towards a new model, “three-bucket expected loss approach”

Impairment of financial assets (Phase II of IFRS 9) – latest deliberations

Impairment of financial assets (Phase II of IFRS 9) – IASB publishes new exposure draft

Impairment of financial assets (Phase II of IFRS 9/Impairment) on-going deliberations

Impairment of financial instruments

Impairment of financial assets (Phase II of IFRS 9/Impairment) – final deliberations

Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft

Impairment of financial instruments: new exposure draft due in early 2011

Impairment of financial instruments: still a lot to discuss!

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

Offsetting 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
• Redeliberations on Hedge Accounting exposure draft
• Reducing the complexity of IAS 32 and IAS 39
• Reform of interbank interest rate benchmarks: proposed amendments to IAS 39 and IFRS 9 on affected hedging relationships
• Reopening of Phase 1 of IFRS 9: Classification and measurement
• Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published
• Reopening IFRS 9 phase 1, Classification and measurement: the case of regulated interest rates
• Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting
• Review of IAS 39 - Financial Instruments
• Revision of hedge accounting under IFRS: review draft published on general hedge accounting
• Second ITG meeting on provisioning under IFRS 9
• Taking account of credit enhancement in the measurement of expected credit losses
• 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 severs hyperinflation
• Publication of an exposure draft on the exemptions for first-time adoption of IFRSs
• Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest
• Revision of IFRS 1
• Severe hyperinflation: IASB publishes a limited exposure draft
Functional currency

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

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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  
  IFRIC 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
- IPTF publishes document for discussion on hyperinflationary economies  
  IFRS Highlights n°140

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- A new look for IFRS.org!  
  IFRS Highlights n°112
- Change and continuity in IASB leadership  
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- Consultation on IASB work plan 2016-2020  
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- Françoise Florès joins IASB  
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- IASB Board expanded  
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- IASB Chair heralds move towards more integrated information  
  IFRS Highlights n°138
- 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 new 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 publishes 2020 consultation schedule  
  IFRS Highlights n°140
- IASB to defer the effective date of IFRS 9  
  IFRS news n°47
- IASB unveils its mission statement  
  IFRS Highlights n°88
- Impact of the COVID-19 pandemic on IASB work plan  
  IFRS Highlights n°143
- 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
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- 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  
Second phase of the IASCF constitution review : Trustees’ proposals  
The IASB is seeking a trustee and a new member News n°7  
The IASCF to review its constitution  
The IASCF to review its constitution  
The IFRS Foundation consults on trustee service length  
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 and SMEs 

80% of European SMEs favour a common accounting framework  
Call for comments on the SMEIG’s draft Q&As  
European Commission expresses concerns regarding IFRS for SMEs  
Exposure draft expected by the end of the year  
IASB publishes exposure-draft on IFRS for SMEs  
IASB publishes a standard for SMEs:  
IASB publishes amendments to IFRS for SMEs  
IASB publishes an IFRS guide for SMEs  
IFRS for SMEs: IASB decisions on simplification at last  
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  
IASB 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  
Amendments to IFRS 17 and IFRS 4 published  
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  
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European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9  
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Limiting the impact of the different effective dates of IFRS 9 and future IFRS 4: the IASB concludes its deliberations and authorises exemptions for the accounts of equity-accounted insurance entities

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ED published on Deferred Tax related to Assets and Liabilities arising from a Single Transaction (proposed amendments to IAS 12)

ESMA sets out expectations regarding deferred tax assets resulting from carry-forward of tax losses

European Commission adopts IFRIC 23 interpretation

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IASB publishes limited amendments to IAS 12

IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12)

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Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses

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Publication of a limited amendment to IAS 12

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The future Revenue Recognition standard will soon be published!
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