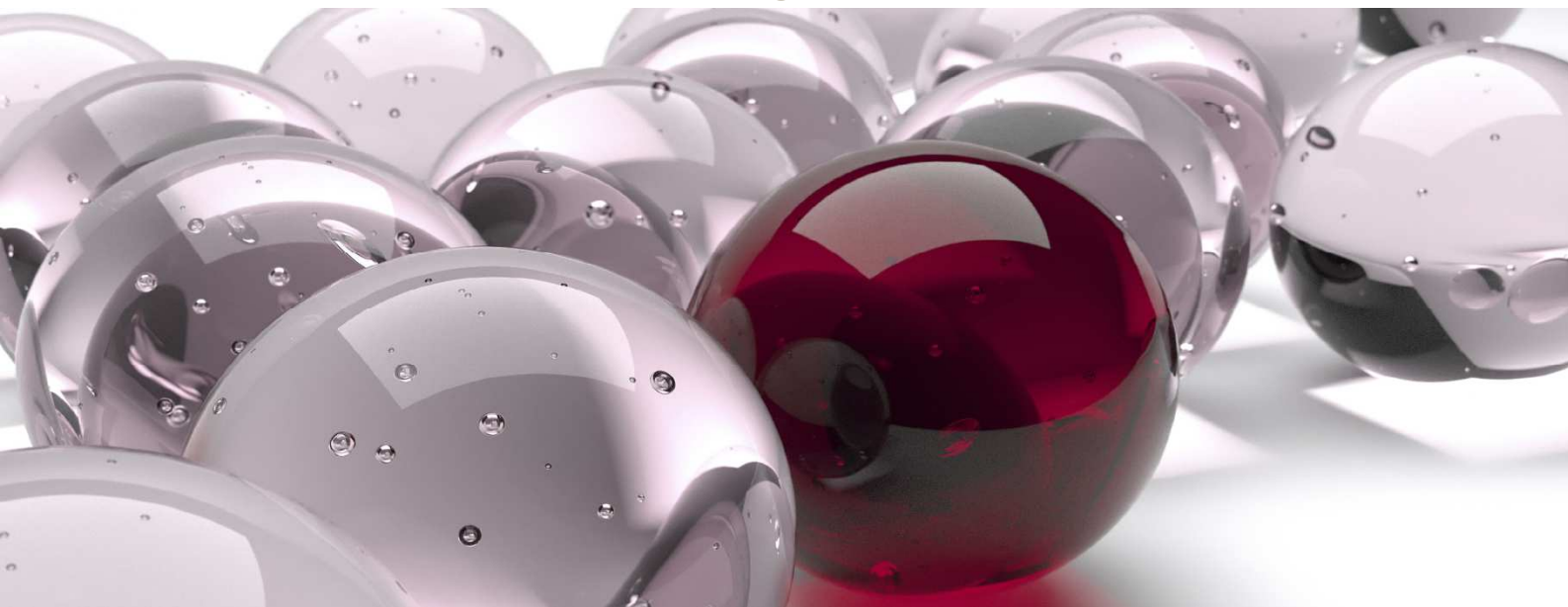


# Beyond the GAAP

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Mazars Newsletter on accounting standards



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- 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 *IASB 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 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 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*
- 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*
- Amendment to IAS 39 – hedged risks and portions *IASB news n°6, n°14*
- 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*
- 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*
- 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*
- Derecognition of financial instruments *IFRS news n°20, n°21*
- Derecognition of financial instruments: the FASB and IASB disagree *IFRS news n°33*
- Derecognition of ‘repos’ *IFRS news n°31*
- Early application of IFRS 9 *IFRS news n°72*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- EFRAG launches field-test on general hedge accounting *European matters n°55*
- 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*

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- A new delay for the project on Financial Statement Presentation *IFRS News n°38*
- 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*



- EU financial firms have not reclassified their assets  
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- Europe will not endorse IFRS 9 in 2009  
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- Expected loss impairment model: the main principles of the exposure draft  
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- Exposure draft for the improvement of information on financial instruments  
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- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?  
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- 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  
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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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- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations  
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- Exposure Draft on Offsetting Financial Assets and Financial Liabilities  
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- Fair value hedging: the IASB moves the debate forward  
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- FASB proposals on financial instruments: reactions and impact on convergence  
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- Hedge accounting: imminent publication of an exposure draft  
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- Hedge of a net investment in a foreign operation: a final interpretation due out soon  
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- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?  
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- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting  
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- 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  
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- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date  
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- IASB postpones the mandatory application of IFRS 9  
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- IASB to publish a new exposure draft on the impairment of financial assets in September 2011  
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- IAS 39: Will the current review learn from history?  
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- IAS 39 review: new developments  
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- IFRIC to publish a draft interpretation on the hedging 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  
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- IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares  
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- Impact of latest amendment to IFRS 7 on 30 June 2012 financial statements  
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- Impairment of financial assets (Phase II of IFRS 9/ Impairment) – ongoing deliberations on loan commitments and financial guarantee contracts  
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- Impairment of financial assets (Phase II of IFRS 9 / Impairment) – the Board clarifies the transition requirements *IFRS news n°73*
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  - Impairment of financial assets (Phase II of IFRS9) – latest deliberations *A Closer Look n°49*
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  - Impairment of financial assets (Phase II of IFRS 9/ Impairment) – final deliberations *IFRS news n°61*
  - Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft *A Closer Look n°71*
  - Impairment of financial instruments: new exposure draft due in early 2011 *IFRS news n°39*
  - Impairment of financial instruments: still a lot to discuss! *IFRS news n°37*
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  - Launch of review of financial instruments standard *IFRS news n°21*
  - Macro hedging : the latest discussions *IFRS news n°50*
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  - Offsetting financial assets and financial liabilities: convergence will wait! *IFRS news n°47*
  - Presentation of OCI in a single statement: are IASB and FASB having second thoughts? *IFRS News n°38*
  - Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g *IFRIC news n°7*
  - Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities *IFRS news n°51*
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  - Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting *IFRS news n°72*
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  - Reducing the complexity of IAS 32 and IAS 39 *IFRS news n°11*
  - Reopening of Phase 1 of IFRS 9: Classification and measurement *IFRS news n°52, n°56*
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  - Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting *A Closer Look n°74*
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  - The Board continues redeliberations of the Impairment phase of IFRS 9 *IFRS News n°44*
  - The European Commission asks the IASB to amend IAS 39 *A Closer Look n°16*
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  - The IFRIC clarifies the meaning of “significant or prolonged decline” *IFRS news n°25*
  - The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan (Private Sector Involvement) *A Closer Look n°56*
  - The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9 *IFRS News n°41*
  - The FASB publishes its exposure draft on financial instruments *IFRS news n°34*
  - What does the future hold for the recognition of financial instruments? *A Closer Look n°14*
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- ### First-time Adoption
- Adoption of the amendments to IFRS 1 and IAS 27 *European matters n°19*
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- Limited amendment to IFRS 1: elimination of the fixed application date  
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- Proposed amendment to IFRS 1: government loans with a below-market rate of interest  
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- Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation  
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- Publication of an exposure draft on the exemptions for first-time adoption of IFRSs  
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- Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest  
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- Revision of IFRS 1  
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- Severe hyperinflation: IASB publishes a limited exposure draft  
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- Determination of functional currency of an investment holding company  
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- IASCF trustees publish the “Due process Handbook for the IFRIC”  
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- IFRIC draft Due Process Handbook  
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- IASB funding reviewed  
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- IASB makes major changes to its work plan  
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- IASB launches a public consultation on its work plan  
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- IASB public consultation on the work plan: feedback statement expected shortly  
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- IASB publishes the outcomes from the IASB’ Agenda Consultation 2011  
*A Closer Look n°62*
- IASB to defer the effective date of IFRS 9  
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- New IASB work plan as of 19 April 2010  
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- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc.  
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- The credit crunch and the IASB’s implication  
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- The IASB updated its work plan  
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- What will be the IASB’s work programme be in 2010?  
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- Creation of the IASB Monitoring Board  
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- Publication of the new IASCF constitution  
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- Round table on IASCF governance  
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- Second phase of the IASCF constitution review : Trustees’ proposals  
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- The IASB is seeking a trustee and a new member  
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- 80% of European SMEs favour a common accounting framework  
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- European Commission expresses concerns regarding IFRS for SMEs  
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- Exposure draft expected by the end of the year  
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- IASB publishes exposure-draft on IFRS for SMEs  
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- IASB publishes a standard for SMEs:  
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- IFRS for SMEs: IASB decisions on simplification at last  
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- SME Implementation Group publishes two new Q&As  
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- IFRIC vacancies *News n°7*
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- IAS 36 - Impairment of Assets: Points to note at 30 June 2009 *A Closer Look n°24*
- IFRIC will not address interactions between IAS 36 and IFRS 8 *IFRS news n°30*
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets *IFRS news n°63*
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- IFRS 4 phase II: at last, the exposure draft *A Closer Look n°36*
- Insurance contracts – Publication of a new exposure draft *IFRS news n°68*
- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one) *A Closer Look n°53*
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- EFRAG comments on the “insurance contracts” discussion paper *News n°6*
- EFRAG launches insurance project field test *European matters n°68*
- EFRAG publishes results of field test on *Insurance Contracts* exposure draft *European matters n°74*
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- “Insurance” Discussion Paper: initial lessons from the consultation process *IFRS n°9*
- “Insurance” working party seeks candidates *News n°6*
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- Future standard on joint arrangements: the IASB agrees transitional provisions. *IFRS news n°32*
- Partial disposal of an interest in an associate or a joint venture *IFRS news n°34*
- *IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations* *IFRS news n°76*

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- Application of IFRS 5 in the event of loss of joint control or significant influence *IFRS news n°32*
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- EFRAG: Working party on joint-ventures *European matters n°5*
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- Leases: a new approach emerges *A Closer Look n°21*
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- Leases: discussions continue on lessee accounting model *A Closer Look n°53*
- Leases: derecognition model for lessor accounting *IFRS news n°34*
- Leases: IASB staff prepare the 2nd exposure draft *A Closer Look n°64*
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach? *IFRS news n°59*
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- Leases: stakeholders’ comments are over critical *A Closer Look n°41*
- Leases: the profit or loss recognition pattern emerges! *A Closer Look n°57*
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- Leases: where are we now? *A Closer Look n°31*
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## Levies

- An interpretation on levies charged for participation in a specific market expected soon  
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- IFRIC issues definitive interpretation on levies (IFRIC 21)  
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- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee  
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- Management commentary: IASB's guidance to appear shortly  
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- Fair value measurement provisions  
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- "Measurement" round-tables  
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- Measurement – round-table discussions in London - January 2007  
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- IASB ratified the IFRIC Interpretation 20  
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- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50  
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- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?  
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- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection  
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- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)  
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- IASB to 're-open' IFRS 8  
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- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments  
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- IFRS 8 adoption impact study  
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- Extension of the comment period for the IAS 37 exposure draft  
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- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers  
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- Liabilities project : revision of IAS 37 *IFRS News n°35*
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- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
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- Revision of IAS 37 “Provisions”: fair value by the back door  
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- Conforming costs *IASB news n°14*

### Real estate sales

- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16  
*European matters n°17*
- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union  
*News n°25*
- How are sales before construction is complete treated under IFRS?  
*Focus Studies n°3*
- D21 – Real estate sales: IFRIC members reached a consensus!  
*A Closer Look n°12*
- Publication of the final interpretations IFRIC 15 *News n°13*
- The recognition of “off plan” sales under IFRS  
*Focus Studies n°5*

### Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers  
*IFRS n°9*
- SEC proposal to eliminate reconciliation between IFRS and US GAAP  
*European matters n°5*
- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended?  
*IASB news n°7*

### Related parties

- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
- IASB publishes interim standard on rate-regulated activities  
*IFRS news n°74*

- IAS 24: Mazars’ answer to the IASB’s exposure draft  
*IASB news n°4*
- New exposure draft on IAS 24 *IFRS news n°18*
- Publication of the revised IAS 24 *IFRS news n°28*
- Some decisions applicable to the 2009 financial statements  
*IFRS news n°25*
- Regulated activities *IFRS news n°65*
- A standard on regulated operations coming soon It  
*News n°18*
- Price-regulated activities *News n°20*
- Proposed interim standard on rate-regulated activities not supported by EFRAG  
*News n°67*
- Exposure Draft - Rate Regulated Activities *News n°25*
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!  
*A Closer Look n°26*
- Rate Regulated Activities – a dead end? *IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities  
*IFRS news n°36*
- The IASB publishes its proposed interim standard on rate-regulated activities  
*IFRS news n°66*

### Revenue recognition

*IASB news n°6, n°7, n°11, n°12, n°14, n°26*

- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition *IFRS news n°47*
- IASB and FASB launch their redeliberations on the Revenue recognition project  
*A Closer Look n°41*
- IASB and FASB still discussing but close to agreement  
*A Closer Look n°62*
- IASB Discussion Paper on Revenue Recognition  
*A Closer Look n°18*
- IASB and FASB publish new Revenue Recognition standard, at last  
*IFRS News n°78*
- IASB and FASB set up a joint IFRS 15 transition group  
*IFRS News n°78*
- IASB publishes exposure draft on revenue recognition  
*IFRS News n°35*
- IFRS draft on revenue recognition under fire  
*A Closer Look n°40*
- On-going joint redeliberation on Revenue Recognition  
*A Closer Look n°59, n°60, n°61*
- Revenue: is the development of the future IFRS now marked out?  
*A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period  
*European matters n°51*
- Revenue recognition: how have stakeholders responded to the IAS B’s new proposals  
*A Closer Look n°57*
- Revenue recognition: major redeliberations complete!  
*A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements  
*IFRS News n°49*
- Revenue recognition project to be re-exposed  
*IFRS news n°46*

- Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application *IFRS news n°65*
- Revenue Recognition: the broad principles of the future standard are known *A Closer Look n°71*
- Revenue Recognition: where are we now? *A Closer Look n°32*
- Shaping the conditions of recognition of revenue for construction contracts *IFRS news n°27*
- Should we expect changes in the recognition of revenue? *Focus Studies n°6*
- The EFRAG publishes a Discussion Paper on Revenue Recognition *News n°5*
- The scope of the future standard on revenue recognition has been defined *IFRS News n°31*
- The IASB and FASB continue their redeliberations on the Revenue recognition project *A Closer Look n°42, n°43, n°44, n°45*
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers *IFRS news n°56*
- The IASB confirms the single model for the recognition of revenue *IFRS news n°25*
- The future Revenue Recognition standard will soon be published! *IFRS News n°67*
- The new IASB exposure-draft on revenue recognition in 20 Q&A *A Closer Look n°50, n°51*
- The IASB project on revenue recognition in 15 Q&A *A Closer Look n°36*
- Third EFRAG Advisory Forum *IASB news n°1*
- Transition resource group created to address difficulties in implementing future revenue recognition standard *IFRS news n°69*

## SEC

- IFRS adoption in the US... in 2015 at the earliest! *IFRS News n°31*
- SEC proposals for improving financial reporting in the United-States *IFRS n°9*

## Share-based payments

- Adoption of an amendment to IFRS 2 *Europe news n°18*
- Amendment to IFRS 2 *IFRS n°8, n°24*
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments *A Closer Look n°11*
- Endorsement of the IFRS 2 amendments on intra-group transactions *IFRS news n°32*
- IASB considers IFRS IC recommendations on IFRS 2 *IFRS news n°75, n°77*
- IFRIC recommends the board to amend IFRS 2 *IFRS news n°69*
- IFRIC 11 – Effective date in Europe *IFRS n°9*

- IFRIC 11 – Group and Treasury Share Transactions *Focus Studies n°1*
- Measurement of cash-settled plans including a performance condition *IFRS news n°72*
- Occupational savings plans *IFRIC news n°1*

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### Taxonomy

- A new idea to digest over the summer: taxonomy *IFRS news n°13*
- XBRL at the heart of the work of the IASCF *News n°20*

### Income tax

- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- Draft standard on income tax *IFRS news n°21*
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes *European matters n°52*
- Exposure Draft on Income Tax: part one *A Closer Look n°22*
- Exposure Draft on Income Tax: part two *A Closer Look n°23*
- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making *IFRS news n°75*
- Publication of a limited amendment to IAS 12 *IFRS news n°40*
- Recognition and measurement of deferred tax assets when an entity is loss making *IFRS news n°72*
- Recognition of deferred tax assets for unrealised losses *IFRS news n°76*
- The IASB reviews the scope of its income tax project *IFRS news n°32*
- The Income Tax project is back...but in a slimmed-down version *A Closer Look n°37*

## U – V – W – X – Y – Z

### US GAAP

- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider? *US GAAP news n°11*
- The new US GAAP Codification *IFRS news n°26*

### Wording for rejection

- Consequences for financial statements *IFRIC news n°1, IFRIC news n°2*