

# Beyond the GAAP

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Mazars Newsletter on accounting standards



## From October 2006 to September 2016

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- ESMA publishes report on European enforcers' activities in 2015 *European Highlights n°98*
- ESMA report on implementation of IFRS *IFRS news n°69*
- ESMA report on the activities of IFRS Enforcers in Europe *European matters n°78*
- ESMA seeks to circumscribe use of financial indicators *A Closer Look n°76*

- Materiality in financial reporting: ESMA extends comment period *European matters n°47*
- Report on European regulators' activity in 2014 *European Highlights n°87*
- The ESMA publishes two public statements on IFRS financial Information *European matters n°47*
- What are the ESMA recommendations for the 2012 reporting period? *A Closer Look n°61*
- What are the ESMA and AMF recommendations for the 2013 annual statements? *A Closer Look n°72*
- What are the ESMA's priorities for 2014 financial statements? *A Closer Look n°82*
- What are ESMA's priorities for 2015 financial statements? *A Closer Look n°93*

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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*
- ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG *European Highlights n°100*
- 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 *IFRS news n°60*
- Evaluation of 10 years of IFRS in Europe: European Commission report published *A Closer Look n°90*

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### Fair value

- Draft standard on fair value measurement *A closer Look n°27*
- 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*
- Exposure-draft-Guidance on fair value measurement *IFRS news n°23*
- Disclosure proposal on Level 3 fair value measurements *IFRS news n°35*
- IFRS IC rules on the classification of fair value measurements received from third parties *IFRS Highlights n°81*
- IFRS Foundation and IVSC launch cooperation *IFRS news n°75*

- IFRS 13 Fair Value Measurement published *IFRS News n°45*
- Procedures for fair value measurement *IFRS news n°15*
- The IASB Publishes a near final draft of future standard on fair value measurement *IFRS news n°44*
- The IASB Publishes a standard on fair value *A Closer Look n°47*
- Unit of account and quoted investments *IFRS Highlights n°81*

### FASB

- FASB published its strategic plan *IFRS Highlights n°88*

### Financial crisis

- Accounting rules to the rescue of financial markets *IFRS news n°17*
- Consultation on the framework for financial market supervision *European matters n°21*
- Financial crisis: What are the potential impacts on the accounts? *A Closer Look n°16*
- The Commission wants to strengthen accounting standards bodies *European matters n°19*
- The IASB and the financial crisis: where do we stand? *A Closer Look n°18*

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- Adoption of the revised IAS 1 *Europe news n°18*
- Adoption of amendments on embedded derivatives and reclassification *European matters n°29*
- Amendment to IAS 1 on classification of current and non-current liabilities *IFRS news n°76, n°86*
- 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 *IFRS news n°72*
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006 *Focus Studies n°4*
- Better disclosures on the statement of cash flows *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 *IFRS Highlights n°84*
- Disclosures on investments excluded from IAS 39 *IFRS News n°31*
- Discussion paper on the presentation of financial statements *IFRS news n°16*



- Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders  
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- Europe endorses the amendments to IFRS 7: Disclosures-Transfers of Financial Assets  
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- European Parliament publishes four studies as part of EU adoption process for IFRS 9  
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- Endorsement of IAS 36 amendments on disclosures on recoverable amounts  
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- European effect study relative to IAS 1 - Presentation of financial statements  
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- Financial Statement Presentation: EFRAG extends comment period  
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- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements  
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- IASB publishes a summary of feedback from Disclosure Forum  
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- IASB publishes exposure draft of limited amendments to IAS 1  
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- IASB to amend some provisions of IAS 1  
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- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments  
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- IFRS 7 amendment  
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- IFRS 7 disclosures on the transfer of financial assets  
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- IFRS 7: Continuing involvement and servicing arrangements  
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- IFRS 7: The IASB publishes a new draft amendment  
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- IFRS 7 – Some Q&As on the eve of the first application  
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- IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements  
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- IFRS financial statements: the main traps to avoid  
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- Information to be disclosed in the notes  
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- ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9  
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- Net income and comprehensive income joined in a single statement  
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- Performance reporting  
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- Presentation of financial statements : the EFRAG publishes the summary of two roundtables organised with September and December 2010  
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- Presentation of the financial statements of financial institutions  
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- Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!  
*Focus Studies n°4*
- Presentation of financial statements: is the revolution just around the corner?  
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- Presentation of items of OCI in a single statement: exposure draft expected shortly  
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- Presentation of other comprehensive income: a win for stakeholders  
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- 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  
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- Proposed amendments to IFRS 7 and IAS 39 abandoned  
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- The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007  
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- The IASB’s portfolio of projects on the presentation of financial statements and disclosures  
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- 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  
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- The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)  
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- The IASB publishes the IFRS 7 amendment  
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- 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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- 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  
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- Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39  
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- Adoption of the amendments to IAS 32 and IAS 1  
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- Adoption of the IAS 32 amendment on the classification of rights issue  
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- 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”  
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- 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*
- EBA consults on draft guidelines for implementation and application of IFRS 9 *European Highlights n°103*
- 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*
- 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*
- 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*
- Financial assets can now be reclassified *A Closer Look n°16*
- Financial instruments: reopening the Phase I 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 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*
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- Hedge accounting *IFRS news n°30*
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- Hedge accounting : further redeliberations *IFRS News n°47*
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- Hedge of a net investment in a foreign operation: a final interpretation due out soon *IFRS news n°10*
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- 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 news n°72*
- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21) *IFRS news n°93*
- IASB to create a transition resource group for IFRS 9 *IFRS news n°79*
- IASB to publish a new exposure draft on the impairment of financial assets in September 2011 *IFRS news n°46*
- IAS 39: Will the current review learn from history? *A Closer Look n°25*
- IAS 39 review: new developments *IFRS news n°23*
- IFRIC D22, Hedges of a Net Investment in a Foreign Operation *News n°5*
- IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation *IFRIC news n°4*
- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind *A closer Look n°60*
- IFRS 9 or a first step into IAS 39's replacement *A closer Look n°27*
- IFRS 9 supplemented with measures on financial liabilities *European Highlights n°101*
- IFRS 9: the first step towards endorsement!
- IFRS 9 : the main pros and cons *A Closer Look n°28*
- IFRS 9: the two Boards make progress on impairment, classification and measurement *A Closer Look n°55*
- IFRS 9 Phase 2, Impairment: will the Boards converge? *IFRS news n°69*
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- IFRS IC continues deliberations on accounting issues of Greek government bonds *IFRS news n°58*
- IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares *IFRS news n°78*
- IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares *IFRS news n°75*
- Impact of latest amendment to IFRS 7 on 30 June 2012 financial statements *A Closer Look n°59*
- Impairment of financial assets – proposal of a specific treatment for assets purchased with an explicit expectation of credit losses at the acquisition date *IFRS news n°52*
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- 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*
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- Interest margin hedge *IASB news n°2*
- Launch of review of financial instruments standard *IFRS news n°21*
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- Macro-hedging: publication of the Discussion Paper due soon *IFRS news n°71*
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- New standard for recognition of financial instruments *IFRS news n°17*
- 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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- Questionnaire on the exposure draft Financial instruments: amortised cost and impairment *IFRS news n°33*
- Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB *A Closer Look n°69*
- Recent progress on Financial Instruments project (IFRS 9) *A Closer Look n°58*
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- Reopening of Phase 1 of IFRS 9: Classification and measurement *IFRS news n°52, n°56*
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- Reopening IFRS 9 phase 1, Classification and measurement : the case of regulated interest rates *IFRS news n°60*
- 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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- Revision of hedge accounting under IFRS: review draft published on general hedge accounting *A Closer Look n°59*
- Second ITG meeting on provisioning under IFRS 9 *IFRS News n°92*
- The Board continues redeliberations of the Impairment phase of IFRS 9 *IFRS News n°44*
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- The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015 *IFRS news n°46*
- The IASB publishes the full and final version of IFRS 9 on financial instruments! *IFRS News n°80*
- 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 *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*
- Third meeting of ITG dealing with impairment issues under IFRS 9 *IFRS Highlights n°95*
- What does the future hold for the recognition of financial instruments? *A Closer Look n°14*
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- IASB publishes the outcomes from the IASB' Agenda Consultation 2011  
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- The credit crunch and the IASB's implication  
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- The IASB starts to put its research programme in order  
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- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one) *A Closer Look n°53*
- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two) *A Closer Look n°54*
- Insurance project: IASB updates webpage *IFRS news n°102*
- EFRAG comments on the “insurance contracts” discussion paper *News n°6*
- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4 *European Highlights n°95*
- 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*
- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel? *IFRS Highlights n°97*
- IFRS 4 – State of play *IASB news n°1*
- IFRS 4 Phase II – Towards a new exposure draft *IFRS news n°59*
- Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches *A Closer Look n°103*
- Insurance Contract Project – phase II *IASB news n°4*
- Insurance contracts project IFRS 4 phase II - latest developments *A Closer Look n°71*
- “Insurance” Discussion Paper: initial lessons from the consultation process *IFRS n°9*
- “Insurance” working party seeks candidates *News n°6*
- Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft *IFRS Highlights n°98*
- 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 *IFRS Highlights n°99*

- 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 *IFRS Highlights n°100*
- Recognition of an insurance policy *IASB news n°7*

## Intangible assets

*IASB news n°2*

## Interim Financial Reporting

- 2009 interim accounts: the end of the stable platform *A Closer Look n°23*

## Investment Property

- Exposure draft published on transfers of investment property *IFRS Highlights n°94*

## Joint arrangements

- 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*

## Joint ventures

- Application of IFRS 5 in the event of loss of joint control or significant influence *IFRS news n°32*
- Accounting for joint ventures *IASB news n°5*
- EFRAG: Working party on joint-ventures *European matters n°5*
- How should an investor account for contributing a subsidiary to a joint venture? *A Closer Look n°58*
- Recognition of joint ventures *IFRS news n°11*
- Recognition of “other net asset changes” in an associate or joint venture *IFRS news n°76*

## Leases

- Leases *IASB news n°5, news n°14, n°77, n°78, n°79, n°82*
- Definition of a lease under the future IFRS 16 *A Closer Look n°94*
- Effective date of IFRS 16 tentatively set at 1 January 2019 *IFRS Highlights n°93*
- EFRAG and European standard setters launch additional public consultation on Leases *European matters n°79*
- EFRAG feedback on the additional public consultation and outreach event on the Leases project *European matters n°82*
- EFRAG launches field test on the new draft standard on Leases. *News n°67*

- EFRAG requests public review of Leases standard prior to publication *European Highlights n°90*
- EFRAG to hold outreach event on the Leases project *European Highlights n°80*
- European adoption of IFRS 15 rescheduled *European Highlights n°90*
- Exposure draft on Leases: part one *A Closer Look n°37*
- Exposure draft on Leases: part two *A Closer Look n°38*
- FASB publishes new leases standard *IFRS Highlights n°97*
  
- IASB and FASB to re-expose their proposals for the Leases project *IFRS News n°47*
- IASB splits with FASB on Leases standard *A Closer Look n°76*
- IFRS 16: key points of the new Leases standard *A Closer Look n°96*
- Implementation of IFRS 16 *IFRS Highlights n°97*
- Leases: a new approach emerges *A Closer Look n°21*
- Lease contracts in the accounts of the lessor *IFRS news n°23*
- Leases : continued redeliberations *A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58*
- Leases: curtain falls on redeliberations *A Closer Look n°87*
- Leases: discussions continue on lessee accounting model *A Closer Look n°53*
- Leases: derecognition model for lessor accounting *IFRS news n°34*
- Leases: how will they be defined in the future standard? *IFRS Highlights n°86*
- 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*
- Leases: redeliberations on major topics *A Closer Look n°42*
- Leases: sale and leaseback transactions *IFRS news n°59*
- Leases: stakeholders' comments are over critical *A Closer Look n°41*
- Leases: the profit or loss recognition pattern emerges! *A Closer Look n°57*
- Leases: the two boards take a break *IFRS news n°52*
- Leases: where are we now? *A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive *IFRS news n°61*
- Some important decisions on the Leases project *A Closer Look n°33*

## Levies

- An interpretation on levies charged for participation in a specific market expected soon *IFRS news n°54*
- Endorsement of IFRIC 21 – Levies *A Closer Look n°79*

- IFRIC issues definitive interpretation on levies (IFRIC 21) *IFRS News n°67, A Closer Look n°68*
- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee *A Closer Look n°57*
- Levies charged on entities that participate in a specific market – discussions continue *IFRS news n°62*
- Publication of two draft interpretations for comments *IFRS news n°56*

## M

### Management reports

- IASB publishes a non-binding framework for management commentary *IASB news n°2, n°22*
- IASB proposal on management commentary *A Closer Look n°40*
- IASB proposal on management commentary *IFRS news n°24*
- Management commentary: IASB's guidance to appear shortly *IFRS news n°37*

### Materiality

- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
- How should the concept of materiality be applied? *A Closer Look n°95*

### Measurement

- Fair value measurement provisions *IASB news n°6*
- Fair value measurement specifications *IFRS News n°20*
- Fair value recognition methods *IFRS news n°18*
- Credit risk *IFRS news n°24*
- "Measurement" round-tables *IASB news n°2*
- Measurement – round-table discussions in London - January 2007 *Focus Studies n°3*
- Measurement in an illiquid market *IFRS news n°21*

### Mining

- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*
- Mining: accounting for production stripping costs *IFRS news n°30*
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon *IFRS news n°37*

### Minority interests

- Commitments to buy back minority interests *IFRIC news n°1*
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50 *A Closer Look n°15*

- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation? *A Closer Look n°36*
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection *A Closer Look n°37*
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations *A Closer Look n°57*
- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate) *IFRS News n°39*
- Puts on non-controlling interests: a light at the end of the tunnel *IFRS news n°65*

## Monitoring Board

- First meeting of the Monitoring Board *IFRS news n°22*

## N - O

- Operating segments
- European adoption of IFRS 8 – Operating Segments *European matters n°7*
- Has the adoption of IFRS 8 been saved by the European survey? *European matters n°6*
- IASB to ‘re-open’ IFRS 8 *IFRS news n°54*
- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments *A Closer Look n°69*
- IFRS 8 adoption impact study *IASB news n°5*
- IFRS 8; IASB launches first post-implementation review *IFRS news n°58*
- IFRS 8 - Operating segments *IASB news n°1*
- The adoption of IFRS 8 “Operating segments” called into question *IASB news n°4*

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### Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions *IFRS news n°27*
- Amendments to IAS 37 – Provisions *IASB news n°1*
- Dynamic provisioning enters the debate *IFRS news n°21*
- Evaluation of provisions *IASB news n°7*
- Expected loss model *IFRS news n°24*
- Extension of the comment period for the IAS 37 exposure draft *IFRS news n°32*
- Finalisation of IAS 37 - Provisions *IFRS news n°22*
- 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 *A Closer Look n°30*
- Liabilities project : revision of IAS 37 *IFRS News n°35*
- Publication of a draft standard on provisions *IFRS News n°31*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 “Provisions”: fair value by the back door *IFRS n°9*
- Revision of IAS 37: the Board confirms its intention to go ahead *A Closer Look n°37*

## Q – R - S

### REACH

- Conforming costs *IASB news n°14*

### Rate-regulated activities

- Discussion Paper on rate-regulated activities *IFRS news n°81*
- EU will not adopt the IFRS 14 interim standard on rate-regulated activities *European Highlights n°93*
- IASB publishes interim standard on rate-regulated activities *IFRS news n°74*
- 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*
- Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014 *IFRS Highlights n°83*
- 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*

### 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*
- 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*

## Revenue recognition

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

- American TRG discusses methods for measuring progress *IFRS Highlights n°99*
- An overview of the main subjects discussed by the TRG at its March 2015 meeting *A Closer Look n°88*
- Application of IFRS 15 – Revenue recognition: a TRG update *A Closer Look n°85*
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018. *IFRS Highlights n°88*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead? *IFRS news n°87*
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB *IFRS Highlights n°87*
- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
- 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 redeliberates proposed clarifications to IFRS 15 *A Closer Look n°95*
- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
- FRS 15: IASB and FASB decide to clarify agent versus principal considerations *A Closer Look n°90*
- 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 and FASB publish joint Revenue Recognition standard at last *A Closer Look n°79*
- IASB confirms one-year deferral of IFRS 15 mandatory effective date *IFRS news n°91*
- IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
- IASB publishes amendments to clarify IFRS 15 *A Closer Look n°99*
- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues *A Closer Look n°87*
- IFRS 15 endorsement on the right track! *European Highlights n°99*
- IFRS 15: TRG considers more practical implementation issues *A Closer Look n°93*
- IFRS draft on revenue recognition under fire *A Closer Look n°40*
- IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations *A Closer Look n°86*
- On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
- Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
- 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 IASB’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*
- TRG holds fourth meeting *IFRS Highlights n°87*
- TRG meeting held in November; outlook uncertain for 2016! *IFRS Highlights n°95*

## 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*
- The IASB proposes three amendments to IFRS 2 *IFRS Highlights n°83*

- 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*
- Publication of narrow-scope amendments to IFRS 2 *IFRS news n°101*

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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

- *IASB news n°5*
- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12) *A Closer Look n°95*
- 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*
- IAS 12 – Uncertain tax positions: towards an interpretation *IFRS Highlights n°83*
- IASB publishes draft interpretation on uncertain tax positions (IAS 12) *IFRS Highlights n°93*
- IASB publishes limited amendments to IAS 12 *IFRS Highlights n°96*
- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses *A Closer Look n°97*
- 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, n°80*
- 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, n°2*