

# Beyond the GAAP

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Mazars Newsletter on accounting standards



## From October 2006 to April 2017

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- ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts  
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- ESMA publishes recommendations on Alternative Performance Measures  
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- ESMA publishes guidelines on alternative performance measures  
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- ESMA publishes report on the accounting practices of European financial institutions  
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- ESMA publishes report on European enforcers' activities in 2015  
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- ESMA publishes 2016 report on activities of European accounting enforcers *European Highlights n°110*
- 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*
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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 launches consultation on the European Supervisory Authorities *European Highlights n°109*
- 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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- 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*

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

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- 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 amendments on embedded derivatives and reclassification *European matters n°29*
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- Basel Committee studies prudential impact of IFRS 9 on banking sector *European Highlights n°104*



- Better disclosures on the statement of cash flows  
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  - Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7  
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  - Disclosures on investments excluded from IAS 39  
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  - Discussion paper on the presentation of financial statements  
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  - 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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  - 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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  - IASB: What are the key principles for disclosure of financial information?  
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  - IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments  
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  - IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?  
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  - IFRS financial statements: the main traps to avoid  
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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!  
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  - 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  
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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 addresses the principles behind disclosures in financial statements  
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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  
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- ## Financial instruments
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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*
- 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*
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- 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*
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- EFRAG launches field-test on general hedge accounting *European matters n°55*
- EFRAG recommends the endorsement of IFRS 9 *European Highlights n°88, 89*
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- Embedded derivatives and reclassifications *IFRS news n°18, n°21*
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- 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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- 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  
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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 publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)  
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- IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation  
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- IASB to create a transition resource group for 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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- IFRIC D22, Hedges of a Net Investment in a Foreign Operation  
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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 9: The IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options  
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- IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares  
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- IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares  
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- Impairment of financial assets (Phase II of IFRS 9) – IASB  
clarifies some concepts of the recent exposure draft  
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- Impairment of financial instruments: new exposure draft  
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- Impairment of financial instruments: still a lot to discuss!  
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- Interest margin hedge *IASB news n°2*
- Launch of review of financial instruments standard  
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- Macro hedging : the latest discussions *IFRS news n°50*
- Macro-hedging: publication of the Discussion Paper due  
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- Mandatory effective date for IFRS 9 delayed again  
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- Offsetting financial assets and financial liabilities:  
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- Presentation of OCI in a single statement: are IASB and  
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- Publication of amendments to IFRS 7 and IAS 32 on  
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- Publication of IFRIC interpretation 19, Extinguishing  
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- Publication of the exposure draft on measurement of  
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- Publication of amendment to IFRS 9 incorporating the  
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- Publication of the final interpretations IFRIC 16 *News n°13*
- Questionnaire on the exposure draft Financial instruments:  
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- Re-opening IFRS 9 phase 1, Classification and  
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- Recent progress on Financial Instruments project (IFRS 9)  
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- Redeliberations on Hedge Accounting exposure draft  
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- Reducing the complexity of IAS 32 and IAS 39  
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- Reopening of Phase 1 of IFRS 9: Classification and  
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- Reopening IFRS 9 phase 1, Classification and  
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- Reopening IFRS 9 phase 1, Classification and measurement :  
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- Revision of hedge accounting under IFRS: publication of  
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- Second ITG meeting on provisioning under IFRS 9  
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- The Board continues redeliberations of the Impairment  
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- The European Commission asks the IASB to amend IAS 39  
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- The IASB may propose to postpone the effective date of  
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- The IASB publishes the full and final version of IFRS 9 on  
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- The IFRIC clarifies the meaning of “significant or  
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- The IFRS Interpretations Committee publishes a tentative  
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- The FASB continues to redeliberate financial liabilities  
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- The FASB publishes its exposure draft on financial  
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- Third meeting of ITG dealing with impairment issues  
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- Adoption of the amendments to IFRS 1 and IAS 27  
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- Amendment to IFRS 1 – Government Loans endorsed in  
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- IFRS 1 Amendment: removal of fixed application dates  
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- Limited amendment to IFRS 1: elimination of the fixed  
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- Proposed amendment to IFRS 1: government loans with  
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- Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation *IFRS news n°40*
- Publication of an exposure draft on the exemptions for first-time adoption of IFRSs *IFRS news n°15*
- Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest *IFRS news n°54*
- Revision of IFRS 1 *IFRS news n°17*
- Severe hyperinflation: IASB publishes a limited exposure draft *IFRS news n°37*

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

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- 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*

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- Change and continuity in IASB leadership *IFRS Highlights n°97*
- Consultation on IASB work plan 2016-2020 *IFRS Highlights n°91*
- Françoise Florès joins IASB *IFRS Highlights n°105*
- IASB agenda *IFRS news n°13*
- IASB Board expanded *IFRS news n°19*
- 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 to defer the effective date of IFRS 9 *IFRS news n°47*
- IASB unveils its mission statement *IFRS Highlights n°88*
- New IASB work plan as of 19 April 2010 *IFRS news n°33*
- 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 starts to put its research programme in order *IFRS Highlights n°100*
- The IASB updated its work plan *A closer Look n°32, IFRS news n°38, n°43, n°46, n°47, n°54, n°57, n°58, n°59, n°60, n°61, n°62, n°64, n°65, n°68, n°76, n°82, n°86, n°92, n°104*
- What will be the IASB’s work programme be in 2010? *A closer Look n°29*

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- China joins IFRS Foundation Monitoring Board *IFRS news 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 news n°108*
- IFRS Foundation amends Constitution *IFRS Highlights n°105*
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards *IFRS Highlights n°100*
- 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 IASCF Foundation Constitution: second step *News n°18*
- Review of structure and effectiveness of IFRS Foundation *IFRS Highlights n°91*
- Round table on IASCF governance *IFRS news n°13*
- Second phase of the IASCF constitution review : Trustees’ proposals *IFRS news n°26*
- The IASB is seeking a trustee and a new member *News n°7*
- The IASCF to review its constitution *IFRS news n°11, news n°14*
- 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 Highlights n°98*

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- 80% of European SMEs favour a common accounting framework *A Closer Look n°9*
- Call for comments on the SMEIG's draft Q&As *IFRS news n°48*
- European Commission expresses concerns regarding IFRS for SMEs *European matters n°6*
- Exposure draft expected by the end of the year *Focus Studies n°1*
- IASB publishes exposure-draft on IFRS for SMEs *IASB news n°3*
- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs *IFRS Highlights n°89*
- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last *IFRS news n°19*
- IFRS for SMEs: the IASB launches a comprehensive review *IFRS news n°57*
- IFRS for SMEs: what do the stakeholders think in Europe? *IFRS news n°34*
- SME Implementation Group publishes two new Q&As *IFRS news n°55*
- The SME Implementation Group appointed *News n°36*
- The SME Implementation (SMEIG) publishes its first Q&A *IFRS News n°46*
- The IASB continues its comprehensive review of IFRS for SMEs *IFRS News n°67*

## IFRS Interpretations Committee (ex IFRIC)

- Appointment to the Interpretations Committee *IFRS news n°101*
- Appointment of new IFRIC members *IFRIC news n°4, News n°13, News n°34*
- IFRIC vacancies *News n°7*
- From 12 to 14 members at the IFRIC Board *News n°11*
- Sue Lloyd appointed as chair of IFRS Interpretations Committee *IFRS news n°108*

## Impairment

- ESMA calls for improvements in disclosures related to goodwill impairment *A Closer Look n°63*
- 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*
- Publication of a limited amendment to IAS 36 *IFRS news n°67*

## Insurance contracts

- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4 *IFRS Highlights n°95*
- IASB sets effective date for IFRS 17 – Insurance Contracts *IFRS Highlights n°105*
- IFRS 4 phase II: at last, the exposure draft *A Closer Look n°36*
- Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals *A Closer Look n°92*
- 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*
- 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

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## Interim Financial Reporting

- 2009 interim accounts: the end of the stable platform  
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## Investment Property

- Exposure draft published on transfers of investment property  
*IFRS Highlights n°94*
- Transfers of Investment Property: IASB issues amendments to IAS 40  
*IFRS Highlights n°106*

## IOSCO

- IOSCO publishes recommendations on implementation of new IFRSs  
*IFRS Highlights n°106*

## Joint arrangements

- Future standard on joint arrangements: the IASB agrees transitional provisions.  
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- 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  
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- Accounting for joint ventures  
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- EFRAG: Working party on joint-ventures  
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- How should an investor account for contributing a subsidiary to a joint venture?  
*A Closer Look n°58*
- Recognition of joint ventures  
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- Recognition of "other net asset changes" in an associate or joint venture  
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## 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  
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- Effective date of IFRS 16 tentatively set at 1 January 2019  
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- EFRAG and European standard setters launch additional public consultation on Leases  
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- EFRAG feedback on the additional public consultation and outreach event on the Leases project  
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- EFRAG launches field test on the new draft standard on Leases.  
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- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16  
*European Highlights n°108*
- EFRAG recommends European Union endorsement of IFRS 16  
*European Highlights n°109*
- EFRAG requests public review of Leases standard prior to publication  
*European Highlights n°90*
- EFRAG to hold outreach event on the Leases project  
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- European adoption of IFRS 15 rescheduled  
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- Exposure draft on Leases: part one  
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- FASB publishes corrections and improvements to revenue standard  
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- FASB publishes new leases standard  
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- IASB and FASB to re-expose their proposals for the Leases project  
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- IASB splits with FASB on Leases standard  
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- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice  
*European Highlights n°104*
- IFRS 16: key points of the new Leases standard  
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- Implementation of IFRS 16  
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- 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  
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- Leases: curtain falls on redeliberations  
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- Leases: discussions continue on lessee accounting model  
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- 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  
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- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?  
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- Leases: redeliberations on major topics  
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- Leases: sale and leaseback transactions  
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- Leases: stakeholders' comments are over critical  
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- Leases: the profit or loss recognition pattern emerges!  
*A Closer Look n°57*
- Leases: the two boards take a break  
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- Leases: where are we now?  
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- Leases project: IASB Chairman goes on the offensive  
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- Putting IFRS 16 into practice: practical advice from the IASB. *IFRS news n°107*
- Some important decisions on the Leases project  
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## 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)  
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- 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*
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- IASB publishes a non-binding framework for management commentary *A Closer Look n°40*
- IASB proposal on management commentary *IFRS news n°24*
- Management commentary: IASB's guidance to appear shortly  
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### Materiality

- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
- How should the concept of materiality be applied?  
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### 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  
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- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon  
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## Minority interests

- Commitments to buy back minority interests  
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- 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  
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- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)  
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## Monitoring Board

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

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### Operating segments

- European adoption of IFRS 8 – Operating Segments  
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- Has the adoption of IFRS 8 been saved by the European survey?  
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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; IASB launches first post-implementation review  
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- The adoption of IFRS 8 "Operating segments" called into question  
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- 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*

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- 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*
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- 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*
- EU adopts IFRS 15 *European Highlights n°104*
- 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*
- IFRS 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  
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- 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  
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- 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*
- Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016?  
*A Closer Look n°109*
- 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?  
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- 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  
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- Revenue recognition project: redeliberations have begun!  
*A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application  
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- Revenue Recognition: the broad principles of the future standard are known  
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- Revenue Recognition: where are we now?  
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- Shaping the conditions of recognition of revenue for construction contracts  
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- Should we expect changes in the recognition of revenue?  
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- The EFRAG publishes a Discussion Paper on Revenue Recognition  
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- 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  
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- 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  
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- The IASB project on revenue recognition in 15 Q&A  
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- Third EFRAG Advisory Forum  
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- Transition resource group created to address difficulties in implementing future revenue recognition standard  
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- TRG holds fourth meeting  
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- TRG meeting held in November; outlook uncertain for 2016!  
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- IFRS adoption in the US... in 2015 at the earliest!  
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- SEC proposals for improving financial reporting in the United-States  
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## Share-based payments

- Adoption of an amendment to IFRS 2 Europe news n°18
- Amendment to IFRS 2  
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- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments  
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- Endorsement of the IFRS 2 amendments on intra-group transactions  
*IFRS news n°32*
- IASB considers IFRS IC recommendations on IFRS 2  
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- The IASB proposes three amendments to IFRS 2  
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- IFRIC recommends the board to amend IFRS 2  
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- A new idea to digest over the summer: taxonomy  
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- XBRL at the heart of the work of the IASCF  
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### Income tax

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- First application of FIN 48: US GAAP and prospects for IFRS accounts  
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- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)  
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- 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  
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