

# Beyond the GAAP

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Mazars Newsletter on accounting standards



## From October 2006 to April 2019

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## ESMA (see also CESR)

- The European Securities and Markets Authority (ESMA) is now operational  
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- ESMA (formerly CESR): 10th extract from the database of enforcement  
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- ESMA encourages companies to improve quality of disclosures in financial statements  
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  - ESMA: 12th extract from the database of enforcement  
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  - ESMA: 13th extract from the database of enforcement  
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  - ESMA: 14th extract from the database of enforcement  
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  - ESMA: 15th extract from the database of enforcement  
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  - ESMA: 16th extract from the database of enforcement decisions  
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  - ESMA: 17th extract from database of enforcement decisions  
*European Highlights n°91*
  - ESMA: 18th extract from database of enforcement decisions  
*European Highlights n°94*
  - ESMA: 19th extract from database of enforcement decisions  
*European Highlights n°102*
  - ESMA: 20th extract from the database of enforcement  
*European Highlights n°107*
  - ESMA: 21th extract from the database of enforcement  
*European Highlights n°115*
  - ESMA: 22nd extract from the enforcement database  
*European Highlights n°121*
  - ESMA calls for improvements in disclosures related to goodwill impairment  
*A Closer Look n°63*
  - ESMA issues Public Statement on IFRS 15 implementation and disclosures  
*European Highlights n°102*
  - ESMA public statement on sovereign debt in IFRS financial statements  
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  - ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12  
*A Closer Look n°118*
  - ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts  
*European Highlights n°92*
  - ESMA publishes guidelines on alternative performance measures  
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  - ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines  
*European Highlights n°92*
  - ESMA publishes recommendations on Alternative Performance Measures  
*European Highlights n°90*
  - ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries  
*European Highlights n°113*
  - ESMA publishes report on the accounting practices of European financial institutions  
*European matters n°72*
  - ESMA publishes report on European enforcers' activities in 2015  
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  - ESMA publishes 2016 report on activities of European accounting enforcers  
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  - ESMA publishes 2018 report on European enforcers' regulatory and enforcement activities  
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  - ESMA's 2017 report on the activities of IFRS enforcers in Europe  
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  - ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures  
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  - ESMA report on implementation of IFRS  
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  - ESMA report on the activities of IFRS Enforcers in Europe  
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  - ESMA seeks to circumscribe use of financial indicators  
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  - Materiality in financial reporting: ESMA extends comment period  
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  - Report on European regulators' activity in 2014  
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  - The ESMA publishes two public statements on IFRS financial Information  
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  - What are the ESMA recommendations for the 2012 reporting period?  
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  - What are ESMA's priorities for 2016 financial statements?  
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  - What are ESMA's and the AMF's recommendations for the 2017 year-end?  
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  - Plan to simplify the legal and accounting environment for corporates  
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  - EC sets out accounting measures for long-term financing of the European economy  
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  - ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG  
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  - European Commission evaluates corporate reporting  
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  - European Commission launches consultation on the European Supervisory Authorities  
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  - European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015  
*European Highlights n°103*
  - European perspective on the move towards global accounting standards  
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- Evaluation of 10 years of IFRS in Europe: European Commission report published *A Closer Look n°90*

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- ESMA report on IFRS 13 implementation *European Highlights n°113*
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- Disclosure proposal on Level 3 fair value measurements *IFRS news n°35*
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- The Commission wants to strengthen accounting standards bodies *European matters n°19*

- The IASB and the financial crisis: where do we stand? *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 *IFRS Highlights n°06*
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required *IFRS News n°41*
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- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7 *IFRS Highlights n°84*
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- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements *A Closer Look n°36*
- IASB publishes a summary of feedback from Disclosure Forum *News n°67*
- IASB publishes exposure draft of limited amendments to IAS 1 *IFRS news n°76*
- IASB publishes update on Principles of Disclosure project *IFRS Highlights n°131*
- IASB to amend some provisions of IAS 1 *IFRS news n°69*
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- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments *IFRS news n°26*
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- Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow! *Focus Studies n°4*
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- Presentation of items of OCI in a single statement: exposure draft expected shortly *IFRS news n°32*
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- 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 addresses the principles behind disclosures in financial statements *IFRS Highlights n°109*
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- The IASB publishes the IFRS 7 amendment *IFRS news n°21*
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- Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39 *IFRS news n°72*
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- Adoption of the IAS 39 amendment “Eligible Hedged Items” *European matters n°26*
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- Amendment to IFRIC 16 - Hedging a net investment in a foreign operation *News n°19*
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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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- Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation *IFRS news n°40*
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- 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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### Handbook

- IASCF trustees publish the “Due process Handbook for the IFRIC” *IFRIC news n°3*
- EFRAG calls on the IASB to introduce a public fatal flaw review *European Highlights n°81*
- IFRIC draft Due Process Handbook *IFRIC news n°2*
- The annual improvements process : proposals to amend the Due Process Handbook for the IASB *IFRS news n°37*

### Hyperinflation

- Hyperinflation in Argentina: IAS 29 is back on the menu *A Closer Look n°128*

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### IASB

- A new look for IFRS.org! *IFRS Highlights n°112*

- 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 ends its improvement projects on IFRS 8 and discount rates *IFRS news n°130*
- IASB stakeholder consultations resume from May 2019 *IFRS Highlights n°132*
- The IASB starts to put its research programme in order *IFRS Highlights n°100*
- The IASB updated its work plan *A closer Look n°32, 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, n°117*
- What will be the IASB’s work programme be in 2010? *A closer Look n°29*

### IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board *IFRS Highlights n°108*
- China joins IFRS Foundation Monitoring Board *IFRS Highlights n°102*
- Creation of the IASB Monitoring Board *IFRS news n°19*
- Death of Wayne Upton, chair of the IFRS IC *IFRS Highlights n°103*
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees *News n°6*
- Four IASB members re-appointed for second term *IFRS Highlights n°108*

- IFRS Foundation amends Constitution  
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- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards  
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- IFRS Foundation considers the contribution of IFRS standards to the public good  
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- IFRS Foundation consults on length of service for Trustee Chair and Vice-Chairs  
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- IFRS Foundation proposes amendments to the Due Process Handbook  
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- Improvements to the notes: IFRS Foundation sets a good example  
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- Membership of ASAF  
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- Publication of the new IASCF constitution  
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- Review of the IASCF Foundation Constitution: second step  
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- Review of structure and effectiveness of IFRS Foundation  
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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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- The IASCF to review its constitution  
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- The IFRS Foundation consults on trustee service length  
*IFRS Highlights n°123*
- The Monitoring Board work plan  
*IFRS Highlights n°121*
- 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  
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## IFRS and SMEs

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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  
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- IASB publishes a standard for SMEs:  
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- 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  
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- The SME Implementation Group appointed  
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- The SME Implementation (SMEIG) publishes its first Q&A  
*IFRS News n°46*
- The IASB continues its comprehensive review of IFRS for SMEs  
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## IFRS Interpretations Committee (ex IFRIC)

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

- ESMA calls for improvements in disclosures related to goodwill impairment  
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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*
- Publication of a limited amendment to IAS 36  
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## Insurance contracts

- A transition resource group for IFRS 17  
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- Accounting for insurance contracts set to change over to IFRS 17  
*IFRS Highlights n°111*
- IASB planning amendments to IFRS 17 – Insurance Contracts  
*IFRS Highlights n°129, n°130, n°131*
- 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*
- IFRS 17 deliberations reach an end  
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- 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)  
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- 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 Highlights 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 three background briefing papers on insurance contracts *European Highlights n°120*
- EFRAG publishes results of field test on *Insurance Contracts* exposure draft *European matters n°74*
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9 *European matters n°113*
- EU endorses standards and amendments *European Highlights n°116*
- First TRG meeting on the introduction of IFRS 17 *IFRS Highlights n°119*
- 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*
- IFRS 17 - Insurance Contracts: where are we now? *IFRS Highlights n°125*
- 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*
- Second meeting of the IFRS 17 TRG *IFRS Highlights n°122*
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## Interim Financial Reporting

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

## Investment Property

- Adoption of amendments to IAS 40 *European Highlights n°116*
- 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*

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

## 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

- Customer’s right to receive access to a supplier’s software hosted on the cloud *IFRS Highlights n°131*
- 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*

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- EFRAG launches field test on the new draft standard on Leases. *News n°67*
  - 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 *European Highlights n°80*
  - EU endorses standards and amendments *European Highlights n°116*
  - 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 corrections and improvements to revenue standard *IFRS Highlights n°106*
  - FASB publishes new leases standard *IFRS Highlights n°97*
  - French national accounting standards setter publishes a statement of conclusions on French commercial property leases *IFRS Highlights n°119*
  - 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: financial communication is still limited a year before its effective date *A Closer Look n°123*
  - IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice *European Highlights n°104*
  - IFRS 16: key points of the new Leases standard *A Closer Look n°96*
  - IFRS 16 endorsement submitted to the European Parliament and Council for approval *European Highlights n°113*
  - IFRS 16: financial reporting still inadequate at 30 June 2018 *A Closer Look n°127*
  - 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*
  - Putting IFRS 16 into practice: practical advice from the IASB. *IFRS Highlights n°107*
  - 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*
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- ### 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*
  - Management commentary: IASB's guidance to appear shortly *IFRS news n°24*
  - Management commentary: IASB's guidance to appear shortly *IFRS news n°37*
- ### Materiality
- IASB amends definition of "material" *IFRS Highlights n°126*
  - 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*
  - Materiality: the IASB publishes two documents *IFRS Highlights n°114*
  - The IASB's guidance on making materiality judgments *A Closer Look n°115*

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- 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: a light at the end of the tunnel *IFRS news n°65*
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation? *A Closer Look n°36*
- Puts on non-controlling interests: confirmation that changes in the value of the liability shall be recognised in profit or loss *News n°63*
- 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: the IFRS Interpretations Committee moves towards a wording for rejection *A Closer Look n°37*
- Puts on non-controlling interests *IFRS news n°34*
- Puts on non-controlling interests: IASB rejects Interpretations Committee proposals *IFRS news n°48*
- Puts on non-controlling interests (NCI): the Committee recommends recognition of changes in P&L *A Closer Look n°52*
- Puts on non-controlling interests: towards a scope amendment of IAS 32? *A Closer Look n°43*
- Puts on non-controlling interests: what changes are proposed in the FICE Discussion Paper? *A Closer Look n°125*

## Monitoring Board

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

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- 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*
- The IASB proposes improvements to IFRS 8 on operating segments *IFRS Highlights n°109*

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- IASB proposes narrow-scope amendments to IAS 16 *IFRS Highlights n°112*

### 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*
- Costs considered in assessing whether a contract is onerous (IAS 37) *IFRS Highlights n°120*
- 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*
- Proposed amendments to IAS 37 on onerous contracts *A Closer Look n°128*

- 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*
- 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*
- Agenda decision on IFRS 15: identification of goods or services promised to a customer *IFRS news n°129*
- 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*
- Disclosures in the interim accounts under IFRS 15 *A Closer Look n°122*
- 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*
- EU endorses standards and amendments *European Highlights n°116*
- 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*
  - IFRIC publishes three important decisions on IFRS 15  
*A Closer Look n°120*
  - IFRS 15: a stabilised standard on revenue recognition at last!  
*IFRS Highlights n°96*
  - IFRS 15: how has financial reporting changed since 31 December 2016?  
*A closer Look n°114*
  - 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  
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  - IASB publishes exposure draft on revenue recognition  
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  - 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  
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  - 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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