



Beyond the GAAP

MAZARS' NEWSLETTER ON ACCOUNTING STANDARDS

A

Accounting bodies

- Mazars' presence in the international accounting bodies
Doctrine in daily life n°3

Accounting policies, accounting estimates, errors

- ED published on Disclosure of Accounting Policies
IFRS Highlights n°135
- IASB to clarify its definitions of accounting policies and estimates
IFRS Highlights n°114
- IASB to publish a limited exposure draft proposing amendments to IAS 8 on changes in accounting policies
IFRS news n°56
- Guide to selecting and applying accounting policies
IFRS Highlights n°138
- Implementation period for accounting policy changes resulting from IFRS IC agenda decisions
IFRS Highlights n°131
- Proposed amendments to IAS 8
IFRS Highlights n°120

Adoption of standards and interpretations

- Adoption of amendments to IAS 27 on use of the equity method in separate financial statements
European Highlights n°95
- Adoption of Disclosure Initiative amendments to IAS 1
European Highlights n°95
- Adoption of IFRS standards in Europe: a new, longer, more political and uncertain process? Focus studies n°4
- Changes to the procedure for adoption of IFRS in Europe
IASB news n°3
- Endorsement of IFRIC 10 and IFRIC 11
IFRIC news n°5
- EFRAG recommendation on adoption of the IASB standards
News n°2

- EU adopts swathe of standards
European matters n°62
- European Commission launches consultation on the impact of IFRSs
European Highlights n°80
- Standards endorsement process
News n°25
- Towards a quicker adoption of IFRS standards in Europe
News n°11

Agenda decision

- Compilation of IFRS IC agenda decisions published (Volume 1)
IFRS Highlights n°137

Annual improvements

- Adoption of the Annual improvements
European matters n°19
- Adoption of Annual Improvements to IFRS 2012-2014 Cycle
European Highlights n°95
- Adoption of the 2014-2016 cycle of Annual Improvements
European Highlights n°120
- Annual improvements process
IFRS news n°12
- Annual improvements to IFRSs
IASB news n°7
- Annual improvements to IFRSs : what's new in 2010
IFRS News n°30
- Annual Improvements 2009-2011 Cycle endorsed in Europe
European matters n°65
- Annual improvements to IFRSs – Cycle 2010-2012
A Closer Look n°57
- Annual Improvements to IFRS 2014-2016 Cycle exposure draft
IFRS news n°94
- Annual Improvements cycle 2014-2016 published
IFRS Highlights n°106
- Annual Improvements 2015-2017 Cycle adopted by the EU
European Highlights n°106
- Endorsement of annual improvements
IFRS news n°32
- Endorsement of the May 2010 Improvements to IFRSs
European matters n°42
- Endorsement of the 2010-2012 Annual improvements Cycle
European Highlights n°85

- Endorsement of the 2011-2013 Annual improvements cycle European matters n°84
- Exposure draft on annual improvements to IFRS: 2010-2012 cycle IFRS news n°55
- IASB's annual omnibus of improvements to IFRS A Closer Look n°34
- IASB concludes 2010–2012 & 2011–2013 Annual Improvements Cycles A Closer Look n°73
- IFRS improvements, 2009 project IFRS News n°26
- IFRS improvements, 2011 project IFRS News n°46
- IFRS improvement project: what amendments are being proposed? A Closer Look n°15
- Improvements to IFRSs - year 2008 IFRS News n°12
- Improvement to IFRS standards - 2009 version A Closer Look n°22
- Improvements to IFRSs, 2009 project A Closer Look n°27
- Improvements to IFRSs: the IASB issued two cycles IFRS news n°72
- Improvements to IFRSs – 2012-2014 Cycle IFRS news n°72, n°81
- Improvements to IFRSs – 2015-2017 Cycle IFRS Highlights n°107
- Improvements to IFRSs – 2018-2020 Cycle IFRS Highlights n°133
- Publication of Annual Improvements to IFRSs IFRS News n°12
- Publication of the 2009-2011 Cycle of Annual Improvements IFRS news n°56
- Publication of the 2010-2013 Cycle of Annual Improvements IFRS news n°62
- Proposed improvements to IFRSs A Closer Look n°17
- State of play in the IFRS annual improvements process IFRS news n°10
- The IASB publishes Improvements to IFRSs – 2015-2017 Cycle A Closer Look n°117

Application of standards and interpretations

- Consultation on the effective dates of new standards IFRS News n°38
- Effective date of future standards IFRS news n°43
- Implementation dates for new standards IFRS News n°29
- Presentation and publication of the ICAEW report on the implementation of IFRS in Europe European matters n°6
- Standards and interpretations applicable as of 31 December 2006 Focus Studies n°1
- Standards and interpretations applicable as at June 30 2007 Focus Studies n°4
- Standards and interpretations applicable as at December 31 2007 Focus Studies n°7
- Standards and interpretations applicable as of 30 June 2008 A Closer Look n°13
- Standards and interpretations applicable as of 31 December 2008 A Closer Look n°19

- Standards and interpretations applicable as of 30 June 2009 A Closer Look n°23
- Standards and interpretations applicable to the 31 December 2009 A Closer Look n°29
- Standards and interpretations applicable as of 30 June 2010 A Closer Look n°35
- Standards and interpretations applicable at 31 December 2010 A Closer Look n°40
- Standards and interpretations applicable as of 30 June 2011 A Closer Look n°45
- Standards and interpretations applicable at 31 December 2011 A Closer Look n°50
- Standards and interpretations applicable at 30 June 2012 A Closer Look n°56
- Standards and interpretations applicable at 31 December 2012 A Closer Look n°61
- Standards and interpretations applicable at 31 December 2013 A Closer Look n°72
- Standards and interpretations applicable at 30 June 2014 A Closer Look n°78
- Standards and interpretations applicable at 31 December 2014 A Closer Look n°83
- Standards and interpretations applicable at 30 June 2015 A Closer Look n°89
- Standards and interpretations applicable at 31 December 2015 A Closer Look n°94
- Standards and interpretations applicable at 30 June 2016 A Closer Look n°100
- Standards and interpretations applicable at 31 December 2016 A Closer Look n°105
- Standards and interpretations applicable at 30 June 2017 A Closer Look n°111
- Standards and interpretations applicable at 31 December 2017 A Closer Look n°116
- Standards and interpretations applicable at 30 June 2018 A Closer Look n°122
- Standards and interpretations applicable at 31 December 2018 A Closer Look n°127
- Standards and interpretations applicable at 30 June 2019 A Closer Look n°133
- Standards and interpretations applicable at 31 December 2019 A Closer Look n°138
- Survey on the effective dates of new texts IFRS News n°44

Assets held for sale and discontinued operations

- Application of IFRS 5 in the event of loss of joint control or significant influence IFRS news n°32
- Discontinued operations and assets held for sale IFRS news n°29
- IFRS 5: an involving standard A Closer look n°19
- IFRS Interpretations Committee clarifies some aspects of IFRS 5 IFRS Highlights n°96

- New definition of a discontinued operation: the Board decides. IFRS news n°26
- Publication of an exposure draft on the definition of discontinued operations IFRS news n°15
- Round table on IASCF governance IFRS news n°13
- The definition of a discontinued operation in IFRS 5 may not be amended after all IFRS news n°27
- The IFRIC looks at IFRS 5 IFRIC news n°3

B

Biological assets

- Adoption of Bearer Plants amendment European Highlights n°93
- Bearer biological assets IFRS news n°64, n°68
- Bearer plants – amendment finalised IFRS news n°76
- IAS issues amendments for bearer plants IFRS news n°79

Borrowing costs

- Adoption of the revised IAS 23 Europe news n°18
- European impact study on the implementation of the revised IAS 23 – Borrowing Costs European matters n 12
- IAS 23 - Borrowing costs IASB news n°1, News n°3
- IAS 23: IFRS IC publishes two agenda decisions IFRS Highlights n°125
- Practical difficulties in the application of the revised IAS 23: IASB clarifications on the calculation of the capitalization rate for general borrowing costs IFRS News n°26
- Real estate development and borrowing costs (IAS 23) IFRS Highlights n°131

BREXIT

- Potential impacts of a no-deal Brexit on financial reporting. European Highlights n°130

Business combinations

- Adoption of IFRS 3 and IAS 27 European matters n°24
- Business combinations IASB news n°1
- Business combinations and consolidation: highlights of the new standards in 25 questions and answers A Closer Look n°10
- Business combinations phase II IASB news n°3
- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27 Focus Studies n°5
- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27 IASB news n°7
- Draft narrow-scope amendments to IFRS 3 IFRS Highlights n°133
- ESMA report on the quality of financial information on business combinations European matters n°79

- EFRAG publishes a Discussion Paper on Business Combinations under Common Control European matters n°52
- EFRAG study on goodwill European Highlights n°103
- Entities invited to share their practical experience of IFRS 3 European matters n°75
- European impact study for IFRS 3 and IAS 2 European matters n°18
- IASB clarifies definition of a business in IFRS 3 A Closer Look n°126
- IASB launches post-implementation review of IFRS 3 Business Combinations IFRS news n°74, A Closer Look n°75
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview A Closer Look n°8
- IASB reports on IFRS 3 PIR IFRS Highlights n°90
- Impact of IAS 27R on operations other than business combinations A Closer Look n°35
- Launch of post-implementation review of IFRS 3 IFRS news n°69
- New option for the measurement of non-controlling interests in business combinations IASB news n°4
- Post-implementation Review IFRS 3 – What next? A Closer Look n°91
- Progress report on Goodwill and Impairment project IFRS Highlights n°136
- Proposed amendments to IFRS 3 and IFRS 11 (published on 29 June 2016) A Closer Look n°102
- Publication of amendments to IFRS 3 and IFRS 11 IFRS Highlights n°101
- Publication of two draft interpretations for comments IFRS news n°56
- Publication of revised IFRS 3 and IAS 27 News n°8
- What are the transitional issues of the new standards on business combinations and consolidation? A Closer Look n°33
- What impacts will IFRS 3R have on business combinations completed as of 2010? A Closer Look n°34

C

CESR (see also ESMA)

- CESR: information from the IFRS database European matters n°7, n°13
- CESR: new extract from the accounting studies database A Closer Look n°18
- CESR report on the implementation of IFRSs in Europe European matters n°7
- CESR survey of the application of IAS 39 and IFRS 7 amendments on reclassification of financial assets European matters n°25

- CESR: 5th extract from the accounting studies database
European matters n°21
- CESR: 6th extract from the accounting studies database
European matters n°26
- CESR: 7th extract from the accounting studies database
European matters n°29
- CESR: 8th extract from the database of enforcement
decisions
European matters n°36
- CESR: 9th extract from the database of enforcement
decisions
European matters n°38

Conceptual Framework

IASB news n°5, and IFRS news n°64, n°65, n°67

- Conceptual framework: latest IASB publications
IFRS news n°12
- Conceptual framework: evaluation
IFRS news n°21
- Conceptual Framework for financial reporting: IASB
publishes exposure draft
IFRS Highlights n°89
- Definition of a liability
IFRS news n°13
- EFRAG requests two-month extension of comment
period on Conceptual Framework exposure draft
European Highlights n°91
- Extension of the comment period for the conceptual
framework
IFRS Highlights n°92
- General definition of liabilities
IASB news n°7
- IASB completes the first phase of its Conceptual
Framework Project
News n°37
- IASB publishes Discussion Paper on the Conceptual
Framework
News n°69
- IASB reviews the Conceptual Framework for IFRSs
A Closer look n°69
- IFRS Conceptual Framework revision: key points in 9
pages (instead of 200!)
A Closer look n°90
- Key features of the new IFRS Conceptual Framework
A Closer look n°121
- Measurement
IASB news n°7
- The new Conceptual Framework is here!
IFRS Highlights n°120

Concession arrangements

- Adoption of IFRIC 12: The European Commission had
done it!
European matters n°21
- ARC approves adoption of IFRIC 12
European matters n°17
- Concessions round-table on 13 November 2006
News n°1
- European effect study relative to IFRIC 12 - Service
Concession Arrangements
European matters n°13
- Publication of the IFRIC 12 interpretation
Focus Studies n°1

Consolidation

- Acquisition of an interest in a joint operation: proposed
amendments to IFRS 11
IFRS news n°17
- Acquisition of an interest in a joint operation: IFRS
Interpretations Committee looks at comment letters
IFRS news n°69
- Adoption of amendments to IFRS 10, IFRS 11, IFRS 12,
IAS 27 and IAS 28 for investment entities
European matters n°72
- Adoption of amendments to IFRS 11 on accounting for
acquisitions of interests in joint operations
European Highlights n°94
- Adoption of IAS 28 amendment
European Highlights n°130
- Agenda decisions on the investment in a subsidiary in the
entity's separate financial statements
IFRS news n°129
- ANC recommendation in the presentation of the result of
joint-ventures and associates for using the equity
method
France n°66
- ARC supports the postponement of the mandatory
application date of the consolidation package
European matters n°56
- Consolidation exemption for investment entities
IFRS news n°31, n°57
- Consolidation exemption for investment companies: IAS
to publish a limited scope exposure draft
IFRS news n°33
- Consolidation standards: EFRAG requests deferral of
effective date
European matters n°51
- Cost of an investment in the separate financial
statements
News n°12
- Date of first application of the future standards on
consolidation
IFRS News n°42
- Demise of the project to clarify the accounting treatment
of "other net asset changes" in an associate or joint
venture
IFRS News n°78
- ED9: towards the elimination of proportionate
consolidation?
A Closer Look n°9
- EFRAG launches new study on IFRS 10
IFRS news n°54
- EFRAG publishes conclusions of field-tests study on
consolidation standards
European matters n°53
- EFRAG publishes its draft endorsement advice(s) on the
news standards on consolidation
European matters n°52
- Effective date of amendments to IFRS 10 and IAS 28
postponed indefinitely
IFRS Highlights n°95
- Elimination of proportionate consolidation: release of
the exposure draft
IASB news n°6
- Europe endorses amendments to transitional
arrangements for the standards on consolidation
European matters n°66
- Exposure Draft ED 10 - Consolidated Financial
Statements
A Closer Look n°18
- Final standards on consolidation published
IFRS news n°45
- IASB clarifies the accounting for acquisitions of interests
in joint operations
IFRS news n°77, A Closer Look n°78
- IASB proposes amendment to accounting treatment of
other changes in an investor's interest in an associate's
equity under IAS 28
IFRS news n°59

- IASB publishes a staff draft of the future standard on Consolidation IFRS news n°37
- IASB publishes clarifications on investment entities A Closer Look n°84
- IASB round tables on consolidation and derecognition of financial instruments IFRS news n°22
- IFRS 11: IFRS IC finally publishes its reasons for rejecting some issues A Closer Look n°83
- IFRS rules on transition requirements for IFRS 10 IFRS news n°56
- IFRS consolidation scope and non-significant entities IASB news n°6
- IFRS IC addresses the application difficulties of IFRS 11 - at last IFRS news n°71
- Is it the end of proportionate consolidation? A Closer Look n°45
- Narrow-scope amendment to IAS 27 - Equity method IFRS news n°72, n°80
- Publication of exposure draft on transition guidance in IFRS 10 IFRS news n°51
- Publication of investment Entity amendments IFRS news n°61
- Project IFRS news n°11, news n°14
- Proportional integration IASB news n°1
- Proposed amendments to IAS 28: Share if Other Net Asset Changes A Closer Look n°61
- Proposed postponement of amendments to IFRS 10 and IAS 28 IFRS Highlights n°91
- Publication of an amendment to IFRS 10 and IAS 28 A Closer Look n°81
- Publication of proposed amendments to IFRS 10 and IAS 28 A Closer Look n°62
- Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements IFRS news n°75
- Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board IFRS news n°69
- Recognition of sale or contribution of assets between an entity and its associate or joint venture IFRS news n°69
- Standards on consolidation: the IASB will not defer the effective date IFRS news n°52
- The IASB clarifies IFRS 10 transitional provisions IFRS news n°50
- The IASB clarifies the accounting treatment of joint arrangements A Closer Look n°80
- The IASB publishes an amendment to IAS 28 on the measurement of long-term interests in associates and joint ventures IFRS Highlights n°115
- The IASB proposed to exempt investment entities from consolidation IFRS news n°48
- The IASB publishes its near final drafts of future standards on consolidation A Closer Look n°44

- The IFRS Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements A Closer Look n°75
- The key points of IFRS 10 on consolidated financial statements in 15 Q&As A Closer Look n°46
- Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures IFRS news n°56
- Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments IFRS news n°56
- What are the prospects for proportionate consolidation? Focus Studies n°4

Contingent pricing

- Contingent pricing of PPE and intangible assets IFRS news n°45
- Forthcoming interpretation on contingent prices arising from the purchase of single assets IFRS news n°41
- No decision from IFRS IC on the accounting treatment of variable payments to be made for the purchase of assets IFRS Highlights n°98
- Variable payments for the separate acquisition of PPE and intangible assets: IASB decides to wait for Leases redeliberations IFRS news n°69

Control

- How is de facto control to be determined under IAS 27? IASB news n°1

Convergence

- Adoption of IFRS standards by US companies: clouds on the horizon IFRS news n°19
- Adoption of IFRS standards by US companies: no clarification! IFRS news n°21
- IASB – EFRAG “Convergence” meeting IASB news n°1, IASB news n°6
- IASB and FASB restate their desire for convergence IFRS news n°27
- IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions IFRS news n°74
- Japan IFRS convergence project continues IASB news n°1
- Update of the IASB-FASB Convergence road map IFRS news n°11
- Update to the MoU IFRS News n°15
- The IASB and the FASB publish a progress report on their convergence programme IFRS News n°44
- The SEC proposal on adoption of IFRS for public companies A Closer Look n°15

Cryptocurrencies

- EFRAG seeks input from crypto-assets experts European Highlights n°136

- How are IFRS standards applied to holdings of cryptocurrencies? IFRS Highlights n°134

Customer contribution

- Adoption of IFRIC 13 IFRIC news n°6
European matters n°18
- Adoption of IFRIC 18 interpretation IFRIC news n°6
European matters n°29
- Draft Interpretation D24 - Customer contributions IFRS news n°11
- IASB publishes IFRIC D24 on customer contributions IFRS n°8
- The IASB publishes IFRIC 18 - Transfers of Assets from Customers IFRS news n°19
- IFRIC 18 - Transfers of Assets from Customers A Closer Look n°20

Customer loyalty programmes

- Customer loyalty programmes: the IFRIC interpretation Focus Studies n°5
- D20: client loyalty programmes IFRIC news n°3
- European effect study relative to IFRIC 13 - Customer Loyalty Programmes European matters n°13
- IFRIC D 20 - Customer loyalty programmes IFRIC news n°2

D

Depreciation

- Acceptable methods of amortisation IFRS news n°78
- The IASB decides to proceed with the revised amendments to IAS 16 and IAS 38 regarding acceptable depreciation methods IFRS news n°72
- Adoption of amendments to IAS 16 and IAS 38 on acceptable methods of depreciation and amortisation European Highlights n°94

Derecognition

IFRS news n°16

Directives

- Simplification measures on European directives for SMEs and micro entities European matters n°5

Dividends

- IFRIC D23: distribution of non-cash assets to owners A Closer Look n°8
- Publication of IFRS 7 - Distributions of Non-cash Assets to Owners IFRS news n°17
- Europe endorses IFRIC 17 European matters n°5

E

Earnings per share

- Calculating the diluted earnings per share in the case of stock options issuance IFRS n°8
A Closer Look n°11
- Exposure draft on the revision of IAS 33 – Earnings per Share IFRS news n°12
- Simplifying earnings per share: publication of exposure draft A Closer Look n°15

EFRAG

- A French president for EFRAG European Highlights n°101
- Adoption of revised IAS 19 and IAS 1 European matters n°47
- EFRAG, ANC and FRC publish an overview of feedback on the Disclosure Framework for the Notes European matters n°66
- EFRAG and ASB recommend effect analysis to improve standards development process European matters n°58
- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes European matters n°58
- EFRAG and IASB meet to discuss current projects European matters n°39
- EFRAG publishes two Discussion Papers News n°8
- EFRAG research agenda consultation European Highlights n°121
- EFRAG states its aims for pro-active activities European matters n°35
- EFRAG seeking new Chairman and members for TEG European matters n°91
- EFRAG set to appoint a French president? European Highlights n°100
- European Commission nominates new President of EFRAG European Highlights n°87
- European Commission re-opens call for applications for Presidency of EFRAG Board European Highlights n°91
- European Commission seeks new EFRAG President European Highlights n°89
- Finalising the EFRAG reforms News n°77
- IFRS & Regulation European Highlights n°137
- Meeting between EFRAG and IASB to discuss the progress of the convergence work plan European matters n°43, n°54
- National standard setters come together IFRS news n°22
- New appointments to EFRAG's TEG News n°10
- New EFRAG appointments European Highlights n°131
- New EFRAG TEG composition announced European Highlights n°117

- The new EFRAG: (nearly) up and running
A Closer Look n°85
- Two changes in leadership of EFRAG TEG
European Highlights n°95
- Reforms at the EFRAG: Europe at the heart of the debate on international standards?
A Closer Look n°14

European Commission

- European Commission launches fitness check on public reporting by companies
European Highlights n°120
- European Commission publishes EU action plan on financing sustainable growth
European Highlights n°120
- European Commission to discuss the future of corporate reporting
European Highlights n°125
- The European Commission publishes results of its consultation on public reporting by companies
European Highlights n°127

Emission rights

- Emissions trading schemes
IFRS news n°12
- Emission trading schemes: premises for a future standard
IFRS news n°37
- Emission rights
IFRS news n°21
- The IASB and FASB sketch the outlines of a model for recognition of emission allowances
IFRS news n°28

Employee benefits

- Actuarial gains and losses could be recognised in other comprehensive income
IFRS news n°28
- Actuarial gains and losses: Board plumps for a choice of presentation
IFRS news n°39
- Actuarial gains and losses : option to present in profit or loss retained, but limited
IFRS News n°41
- Adoption of IFRIC 14
European matters n°18
- Adoption of IFRIC 14 amendment
European matters n°36
- Consultancy task force created on “Employee Benefits”
News n°1
- Defined benefit plans: IASB confirms the main proposals of the exposure draft
IFRS News n°38
- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”
IFRS news n°72
- Discount rate for post-employment benefits
IFRS news n°63, n°64, n°71
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
IFRS news n°65
- Effect of a potential contribution discount on the classification of a post-employment benefit
IFRS Highlights n°134
- Employee benefits discount rate
IFRS News n°26
- Employee contributions to defined benefit plans
IFRS News n°64
- Endorsement of amendments to IAS 19 and IAS 1
European matters n°47

- Endorsement of the amendment to IAS 19 – Employee contributions
European Highlights n°85
- Early retirement programmes
IFRS News n°52
- European impact study relative to IFRIC 14 – The Limit on a Defined benefit Asset, Minimum Funding Requirements and their Interaction
European matters n°13
- IAS 19 provisions on discount rates to remain unchanged
IFRS News n°27
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14
IFRS Highlights n°90
- IASB publishes a DP on IAS 19 – Employee Benefits
News n°10
- IASB publishes narrow-scope amendment to IAS 19
IFRS Highlights n°119
- Interpretation on employee benefit (IFRIC 14)
IFRIC news n°5
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
IFRS news n°72
- Occupational savings plans
IFRIC news n°1
- Post-employment benefits: first decisions from the IASB
IFRS news n°19
- Proposed amendment to IFRIC 14
IFRS News n°23
- Publication of an exposure draft on defined benefits plans
IFRS News n°33
- Publication of the amended IAS 19
IFRS News n°46
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation
IFRS News n°58
- Revised IAS 19 : the key points in 10 questions and answers
A Closer Look n°47
- Some decisions applicable to the 2009 financial statements
IFRS News n°25
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14
Focus Studies n°6
- What amendments to IAS 19 are suggested (ED/2010/3)?
A Closer Look n°34

Equity

- Adoption of IFRIC 19 Interpretation
European matters n°36
- Distinction between debt and equity
IFRIC News n°1
- Debt / Equity distinction
IASB news n°7 / IFRS News n°2, n°16, n°30, n°32
- Debt / equity distinction : IASB decides to defer the project
IFRS news n°38
- Equity instruments re-purchasable at fair value
IASB news n°5
- First decision on the Debt/Equity Project
IFRS news n°17
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments
IFRS news n°26
- IFRS Interpretations Committee continues working on application of IAS 19
IFRS news n°69
- Liability/equity
IFRS n°8

- Publication of a Discussion Paper on the debt/equity distinction News n°9
- Some decisions applicable to the 2009 financial statements IFRS news n°25
- The IASB puts forward suggestions for improving the debt/equity distinction IFRS news n°10

ESMA (see also CESR)

- The European Securities and Markets Authority (ESMA) is now operational European matters n°41
- ESMA (formerly CESR): 10th extract from the database of enforcement European matters n°43
- ESMA (formerly CESR): 11th extract from the database of enforcement European matters n°48
- ESMA encourages companies to improve quality of disclosures in financial statements European Highlights n°93
- ESMA: 12th extract from the database of enforcement European matters n°60
- ESMA: 13th extract from the database of enforcement European matters n°66
- ESMA: 14th extract from the database of enforcement European matters n°71
- ESMA: 15th extract from the database of enforcement European matters n°77
- ESMA: 16th extract from the database of enforcement decisions European Highlights n°83
- 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 publishes 23rd extract from enforcement decisions database European Highlights n°135
- ESMA and the AMF publish recommendations for 2019 financial reporting A Closer Look n°137
- 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 IFRS news n°50
- 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 European Highlights n°92 A Closer Look n°93
- 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 European Highlights n°98
- ESMA publishes 2016 report on activities of European accounting enforcers European Highlights n°110
- ESMA publishes 2018 report on European enforcers' regulatory and enforcement activities European Highlights n°131
- ESMA's 2017 report on the activities of IFRS enforcers in Europe European Highlights n°121
- ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures European Highlights n°115
- 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
- What are ESMA's priorities for 2016 financial statements? A Closer Look n°104
- What are ESMA's and the AMF's recommendations for the 2017 year-end? A Closer Look n°115
- ESMA and AMF publish recommendations for 2018 financial reporting A Closer Look n°126

Europe

- Accounting recommendations from the High-Level Expert Group on Sustainable Finance
European Highlights n°119
- 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 evaluates corporate reporting
European Highlights n°119
- 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

Extractive activities

IFRS news n°33

F

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
- ESMA report on IFRS 13 implementation
European Highlights n°113
- Exposure-draft-Guidance on fair value measurement
IFRS news n°23
- Disclosure proposal on Level 3 fair value measurements
IFRS news n°35
- IASB launches Post-implementation Review of IFRS 13
IFRS Highlights n°111
- 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
- Report on the IFRS 13 post-implementation review
IFRS Highlights n°128
- 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

Financial information

- Adoption of the revised IAS 1
Europe news n°18
- Adoption of amendments to IFRS 9
European Highlights n°120
- 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
- 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
- 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 in the interim accounts under IFRS 9
A Closer Look n°122

- 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
A Closer Look n°25
- EBA publishes a study on IFRS 9 impacts
European Highlights n°128
- Europe endorses the amendments to IFRS 7: Disclosures-Transfers of Financial Assets
IFRS news n°50
- Europe investigates the impact of IFRS 9 on long-term investment
European Highlights n°118
- European Parliament publishes four studies as part of EU adoption process for IFRS
European Highlights n°93
- Endorsement of IAS 36 amendments on disclosures on recoverable amounts
European matters n°73
- European effect study relative to IAS 1 - Presentation of financial statements
European matters n°13
- Financial Statement Presentation: EFRAG extends comment period
European matters n°39
- 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
- IASB: What are the key principles for disclosure of financial information?
A Closer Look n°110
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments
IFRS news n°26
- IFRS 7 amendment
European matters n°29
- IFRS 7 amendments: disclosures on the transfer of financial assets
A Closer Look n°56
- IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?
A Closer Look n°13
- IFRS 7 disclosures on the transfer of financial assets
IFRS News n°78
- IFRS 7: Continuing involvement and servicing arrangements
IFRS news n°64
- IFRS 7: The IASB publishes a new draft amendment
IFRS news n°18
- IFRS 7 – Some Q&As on the eve of the first application
Focus Studies n°6
- IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements
IFRS news n°71
- IFRS financial statements: the main traps to avoid
IASB news n°3
- Information to be disclosed in the notes
IFRS news n°30
- ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9
IFRS Highlights n°88
- Net income and comprehensive income joined in a single statement
IFRS news n°27
- Performance reporting
IASB news n°5
- Presentation of financial statements
IFRS news n°27
- Presentation of financial statements : the EFRAG publishes the summary of two roundtables organised with September and December 2010
European matters n°42
- Presentation of the financial statements of financial institutions
IASB news n°2
- Presentation of financial statements
IASB news n°3, IFRS news n°13, IFRS news n°26
- 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?
A Closer Look n°20
- Presentation of items of OCI in a single statement: exposure draft expected shortly
IFRS news n°32
- Presentation of other comprehensive income: a win for stakeholders
IFRS news n°39
- Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1
IFRS news n°69
- Presentation of the revised IAS 1
IASB news n°6
- Proposed amendments to IFRS 7 and IAS 39 abandoned
IFRS news n°19
- The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007
Focus Studies n°4
- The IASB addresses the principles behind disclosures in financial statements
IFRS Highlights n°109
- The IASB’s portfolio of projects on the presentation of financial statements and disclosures
A Closer Look n°84
- The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements
IFRS news n°25
- The IASB published amendments to IAS 1
IFRS news n°46
- The IASB publishes a case study report on improving disclosures
IFRS Highlights n°115
- The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)
IFRS news n°34
- The IASB publishes the IFRS 7 amendment
IFRS news n°21
- The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers”
Focus Studies n°5

Financial instruments

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

- Accounting for financial instruments: no change expected in the short term IFRS news n°18
- Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A A Closer Look n°77
- Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39 IFRS news n°72
- Adoption of the amendments to IAS 32 and IAS 1 European matters n°19
- Adoption of the IAS 32 amendment on the classification of rights issue European matters n°29
- Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition” European matters n°26
- Adoption of the IAS 39 amendment “Eligible Hedged Items” European matters n°26
- Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements! IFRS news n°69
- Amendment to IAS 39 – hedged risks and portions IASB news n°6, n°14
- Amendment to IFRIC 16 - Hedging a net investment in a foreign operation News n°19
- Amendment to IAS 39 and IFRS 7 News n°17
- Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009 IFRS News n°41
- Application of the ‘highly probable’ criterion when the notional amount of the hedging instrument is dependent on the outcome of the hedged item (IAS 39/IFRS 9) IFRS Highlights n°131
- Boards refine their positions on IFRS 9 Phase 1 IFRS news n°69
- Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument IFRS News n°53
- Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions IFRS news n°72
- Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category IFRS news n°73
- Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018 A closer Look n°112
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required IFRS News n°41
- Disclosures for transfers of financial assets IFRS News n°38
- 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
- EBA launches 2nd impact assessment of IFRS 9 European Highlights n°105
- EFRAG answers a European Commission question on accounting for equity interests in IFRS 9 European Highlights n°127
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 European matters n°17
- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9 European Highlights n°120
- EFRAG launches field-test on general hedge accounting European matters n°55
- EFRAG recommends the endorsement of IFRS 9 European Highlights n°88, 89
- Embedded derivatives and joint ventures IFRS News n°19
- Embedded derivatives and reclassifications IFRS news n°18, n°21
- Endorsement of IAS 39 amendments on the novation of derivatives European matters n°73
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions European matters n°63
- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds European matters n°55
- ESMA’s recommendations for implementation of IFRS 9 A Closer Look n°105
- EU financial firms have not reclassified their assets European matters n°19
- Europe will not endorse IFRS 9 in 2009 European matters n°28
- Expected loss impairment model: the main principles of the exposure draft A Closer Look n°30
- Exposure draft for the improvement of information on financial instruments A Closer Look n°16
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition? A Closer Look n°24
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting” IFRS news n°64
- Exposure Draft on “Financial Instruments: Classification and Measurement” IFRS news n°25
- Exposure Draft on “Classification and Measurement”: major principles and first reactions! IFRS news n°25
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points A Closer Look n°31
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39 A Closer Look n°40

- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
A Closer Look n°44
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities
A Closer Look n°41
- Fair value hedging: the IASB moves the debate forward
IFRS news n°36
- FASB proposals on financial instruments: reactions and impact on convergence
A Closer Look n°38
- FICE Discussion Paper: the Board's preferred approach to classifying financial instruments as liabilities or equity
IFRS Highlights n°124
- Financial assets can now be reclassified
A Closer Look n°16
- Financial instruments: reopening the Phase 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 assets with particular contractual prepayment options
IFRS Highlights n°105
- Financial liabilities: redeliberations on the treatment of the credit risk component
IFRS news n°37
- Financial liabilities: a first look at the forthcoming exposure draft
A Closer Look n°32
- First application of IFRS 7
IFRS n°9
- Hedge accounting
IFRS news n°30
- Hedge accounting: IASB states its intention
IFRS news n°37
- Hedge accounting: exposure draft due any day
IFRS News n°39
- Hedge accounting : further redeliberations
IFRS News n° 47
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39
IFRS News n°67
- Hedge accounting: imminent publication of an exposure draft
IFRS News n°38
- Hedge of a net investment in a foreign operation: a final interpretation due out soon
IFRS news n°10
- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?
A Closer Look n°12
- IASB approaching completion of IFRS 9 project
IFRS news n°74
- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting
IFRS news n°64
- IASB extends the scope of the relief proposed in draft amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting
IFRS news n°67
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date
IFRS news n°75
- IASB postpones the mandatory application of IFRS 9
IFRS new n°72
- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)
IFRS news n°93
- IASB publishes exposure draft ahead of IBOR rate reform
IFRS Highlights n°132
- IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation
IFRS Highlights n°110
- 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
- IBOR reform – Phase 2
IFRS Highlights n°137
- IBOR reform: IASB updates IFRS Taxonomy
IFRS Highlights n°137
- 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 finally adopted by European Union!
European Highlights n°105
- 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 IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options
IFRS Highlights n°107
- 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: towards upheaval for the accounting treatment of modifications of financial liabilities
A Closer Look n°113
- IFRS 9 Phase 2, Impairment: will the Boards converge?
IFRS news n°69
- IFRS IC clarifies accounting treatment of prepaid cards
IFRS Highlights n°98
- 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
- IFRIC 22 interpretation published/adopted
IFRS Highlights n°106/ European Highlights n°120

- IFRIC 22 – Foreign currency transactions and advance consideration A Closer Look n°107
- 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
- Impairment of financial assets (Phase II of IFRS 9/Impairment) – ongoing deliberations on loan commitments and financial guarantee contracts IFRS news n°73
- Impairment of financial assets (Phase II of IFRS 9 /Impairment) – the Board clarifies the transition requirements IFRS news n°73
- Impairment of financial assets : towards an IASB US GAAP common approach A Closer Look n°42
- Impairment of financial assets - towards a new model, “three-bucket expected loss approach” A Closer Look n°48
- Impairment of financial assets (Phase II of IFRS 9) – latest deliberations A Closer Look n°49
- Impairment (Phase II of IFRS 9) – IASB publishes new exposure draft IFRS news n°65
- Impairment of financial assets (Phase II of IFRS 9/ Impairment)-on-going deliberations IFRS news n°56
- Impairment of financial instruments News IFRS n°45, News IFRS n°53
- Impairment of financial assets (Phase II of IFRS 9/ Impairment) – final deliberations IFRS news n°61
- Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft A Closer Look n°71
- Impairment of financial instruments: new exposure draft due in early 2011 IFRS news n°39
- Impairment of financial instruments: still a lot to discuss! IFRS news n°37
- Implementation of IFRS 9 by European insurers IFRS news n°124
- Interest margin hedge IASB news n°2
- Launch of review of financial instruments standard IFRS news n°21
- Macro hedging : the latest discussions IFRS news n°50
- Macro-hedging: publication of the Discussion Paper due soon IFRS news n°71
- Mandatory effective date for IFRS 9 delayed again IFRS news n°69
- New standard for recognition of financial instruments IFRS news n°17
- Offsetting financial assets and financial liabilities: convergence will wait! IFRS news n°47
- Physical settlement of contracts to buy or sell non-financial items (IFRS 9) IFRS Highlights n°131
- Presentation of ‘cured’ credit-impaired financial assets in the statement of profit or loss IFRS Highlights n°131
- 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
- Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments A closer Look n°28
- Publication of the exposure draft on measurement of financial liabilities IFRS news n°34
- Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting IFRS news n°72
- Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting IFRS news n°68
- Publication of the final interpretations IFRIC 16 News n°13
- 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
- Redeliberations of offsetting financial assets and financial liabilities IFRS news n°46
- Redeliberations on Hedge Accounting exposure draft IFRS News n°45
- Reducing the complexity of IAS 32 and IAS 39 IFRS news n°11
- Reform of interbank interest rate benchmarks: proposed amendments to IAS 39 and IFRS 9 on affected hedging relationships A Closer Look n°134
- Reopening of Phase 1 of IFRS 9: Classification and measurement IFRS news n°52, n°56
- Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published IFRS news n°61, A Closer Look n°64
- 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
- Review of IAS 39 - Financial Instruments IFRS news n°22, IFRS news n°26
- 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
- Taking account of credit enhancement in the measurement of expected credit losses IFRS Highlights n°131
-
- The Board continues redeliberations of the Impairment phase of IFRS 9 IFRS News n°44

- The European Commission asks the IASB to amend IAS 39
A Closer Look n°16
- The IASB confirms its position on debt modifications under IFRS 9
IFRS Highlights n°115
- The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015
IFRS news n°46
- The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options
IFRS Highlights n°115
- The IASB publishes its FICE discussion paper
IFRS Highlights n°123
- 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
- What should be the basis for the recognition of debt and other liabilities?
IFRS news n°18

First-time Adoption

- Adoption of the amendments to IFRS 1 and IAS 27
European matters n°19
- Amendment to IFRS 1 – Government Loans endorsed in Europe
European matters n°65
- IFRS 1 Amendment: removal of fixed application dates
IFRS news n°37
- Limited amendment to IFRS 1: elimination of the fixed application date
IFRS news n°40
- Proposed amendment to IFRS 1: government loans with a below-market rate of interest
IFRS news n°49
- 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

Functional currency

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

G - H

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

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 Chair heralds move towards more integrated information
IFRS Highlights n°138
- IASB funding reviewed
News n°9
- IASB makes major changes to its work plan
A Closer Look n°35
- IASB launches a public consultation on its work plan
IFRS news n°47
- IASB public consultation on the work plan: feedback statement expected shortly
IFRS new n°56
- IASB publishes the outcomes from the IASB’ Agenda Consultation 2011
A Closer Look n°62
- IASB puts standard-setting on hold to work on better communication in financial reporting
A Closer Look n°105
- IASB to defer the effective date of IFRS 9
IFRS news n°47
- IASB unveils its mission statement
IFRS Highlights n°88

- 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°33, 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, n°138
- What will be the IASB's work programme be in 2010? A closer Look n°29

IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board IFRS Highlights n°108
- China joins IFRS Foundation Monitoring Board IFRS Highlights n°102
- Creation of the IASB Monitoring Board IFRS news n°19
- Death of Wayne Upton, chair of the IFRS IC IFRS Highlights n°103
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees News n°6
- Four IASB members re-appointed for second term IFRS Highlights n°108
- IFRS Foundation amends Constitution IFRS Highlights n°105, n°127
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards IFRS Highlights n°100
- IFRS Foundation considers the contribution of IFRS standards to the public good IFRS Highlights n°118
- IFRS Foundation consults on length of service for Trustee Chair and Vice-Chairs IFRS news n°124
- IFRS Foundation proposes amendments to the Due Process Handbook IFRS Highlights n°132
- Improvements to the notes: IFRS Foundation sets a good example IFRS news n°89
- Membership of ASAF IFRS news n°65, n°90
- Publication of the new IASCF constitution IFRS news n°31
- Review of the 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
- 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 IFRS Highlights n°98

IFRS and SMEs

- News n°6
- 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 Highlights 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 Highlights 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

- A transition resource group for IFRS 17 IFRS Highlights n°114
- Accounting for insurance contracts set to change over to IFRS 17 IFRS Highlights n°111
- Comments on Exposure Draft of amendments to IFRS 17 and IASB's plan of action A Closer Look n°138
- 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
- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4 IFRS Highlights n°95
- IASB planning amendments to IFRS 17 – Insurance Contracts IFRS Highlights n°129, n°130, n°131
- 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 4 Phase II – Towards a new exposure draft IFRS news n°59
- IFRS 4 – State of play IASB news n°1
- IFRS 17 deliberations reach an end IFRS Highlights n°132
- 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
- Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals A Closer Look n°92
- Insurance Contract Project – phase II IASB news n°4
- Insurance contracts project IFRS 4 phase II - latest developments A Closer Look n°71
- 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" Discussion Paper: initial lessons from the consultation process IFRS n°9
- Insurance project: IASB updates webpage IFRS Highlights n°102
- "Insurance" working party seeks candidates News n°6
- Key points of the ED on amendments to IFRS 17 A Closer Look n°135
- 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
- Publication of exposure draft on IFRS 17 amendments IFRS Highlights n°134
- Recognition of an insurance policy IASB news n°7
- Second meeting of the IFRS 17 TRG IFRS Highlights n°122
- Update on IFRS 17 IFRS Highlights n°127, n°128

Income tax

- IASB news n°5
- Agenda decision on IAS 37: deposits relating to taxes that are outside the scope of IAS 12 IFRS news n°129
- 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
- ED published on Deferred Tax related to Assets and Liabilities arising from a Single Transaction (proposed amendments to IAS 12 IFRS Highlights n°135

- ESMA sets out expectations regarding deferred tax assets resulting from carry-forward of tax losses
A Closer Look n°135
- European Commission adopts IFRIC 23 interpretation
European highlights n°126
- 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
- IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12)
A Closer Look n°112
- Impacts of initial application of IFRIC 23 in IFRS interim financial statements to 30 June 2019
A Closer Look n°136
- 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
- Presentation of assets or liabilities related to uncertain tax positions
IFRS Highlights n°136
- 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

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

- 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

IOSCO

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

J – K -L

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°23
- Accounting for joint ventures
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
- 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 IC agenda decision on determining incremental borrowing rate under IFRS 16 IFRS Highlights n°136
 - IFRS 16: Disclosures required in the first interim financial statements A Closer Look n°133
 - 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
 - Subsurface rights and IFRS 16 IFRS Highlights n°134
-
- ### 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
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 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

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: 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

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

P

PPE

- 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

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
- Accounting for costs to fulfil a contract using a method for measuring progress based on outputs
IFRS Highlights n°134
- 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
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: Learning points from disclosures in the notes at 31 December 2018
A Closer Look n°133
- 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
- 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?
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

U – V – W – X – Y – Z

Share-based payments

- Adoption of amendments to IFRS 2 on the classification and measurement of share-based payment transactions IFRS Highlights n°120
- 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 Highlights n°101
- Share-based payment research project IFRS Highlights n°126

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

T

Taxonomy

- A new idea to digest over the summer: taxonomy IFRS news n°13
- Electronic reporting: ESMA updates ESEF manual European highlights n°135
- ESEF regulation published in the OJEU European highlights n°133
- Single electronic reporting format (ESEF): ESMA publishes draft taxonomy updates European highlights n°133
- XBRL at the heart of the work of the IASCF News n°20

Subscribe!

Beyond the GAAP, Mazars' monthly newsletter on accounting standards, is totally free.

To subscribe, please fill in the form on our website: [Subscribe!](#)

From the following month, you will receive Beyond the GAAP by e-mail.

If you no longer wish to receive Beyond the GAAP, send an e-mail to doctrine-mazars@mazars.fr with "unsubscribe" as the subject line of your message