



# Beyond the GAAP – Index

## Oct. 2006 to November 2021

### A

#### Accounting bodies

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

#### Accounting policies, accounting estimates, errors

- Amendments to IAS 1 on disclosure of accounting policies  
IFRS Highlights n°152
- Amendments to IAS 8 on accounting estimates  
IFRS Highlights n°152
- 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 amendment 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
- IFRS IC agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement (IAS 38 – *Intangible Assets*)  
IFRS Highlights n°154
- IFRS IC publishes agenda decision on accounting for deferred tax related to an investment in a subsidiary  
IFRS Highlights n°145

- IFRS IC publishes agenda decision on sale-and-leaseback transactions with variable payments  
IFRS Highlights n°145
- IFRS IC publishes agenda decision on transfer payments for footballers  
IFRS Highlights n°145
- Fifth compilation of IFRS IC agenda decisions IFRS Highlights n°159
- Second compilation of IFRS IC agenda decisions published  
IFRS Highlights n°143
- Third compilation of IFRS IC agenda decisions published  
IFRS Highlights n°148

## **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 news 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
  - Standards and interpretations applicable at 30 June 2020 A Closer Look n°144
  - Standards and interpretations applicable at 31 December 2020  
A Closer Look n°149
  - Standards and interpretations applicable at 30 June 2021 A Closer Look n°155
  - Standards and interpretations applicable at 31 December 2021  
A Closer Look n°160
  - 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
- 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
- IFRS 3 amendments to the reference to the conceptual framework IFRS Highlights n°144
- 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
- Discussion Paper on business combinations under common control IFRS Highlights n°149

## **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



- Discussion Paper on Business Combinations under Common Control  
A Closer Look n°151
- Draft narrow-scope amendments to IFRS 3  
IFRS Highlights n°133
- EFRAG launches a consultation on the DP Business Combinations—  
Disclosures, Goodwill and Impairment  
European Highlights n°147
- 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 a Discussion Paper on business combinations and impairment testing  
A Closer Look n°143
- 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
- IFRS 3R: new definition of a “business” adopted by European Commission  
European Highlights n°143
- 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
- Request for Information to be published for PIR of IFRS 10, 11 and 12  
IFRS Highlights n°143
- Update on Discussion Paper on business combinations and impairment tests  
A Closer Look n°158
- 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

### Climate

- Taking climate-related matters into account in IFRS financial statements  
IFRS Highlights n°149

### 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 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

## **Consolidation**

- IFRS news n°17
- Acquisition of an interest in a joint operation: proposed amendments to IFRS 11  
IFRS news n°62
- 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
- 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°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 consultation relating to the Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12 A Closer Look n°150
- 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**

- IFRIC news n°6

- Adoption of IFRIC 13  
European matters n°18
- Adoption of IFRIC 18 interpretation  
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

### **Due Process Handbook**

- IASB publishes revised versions of Due Process Handbook and IFRS Foundation Constitution  
IFRS Highlights n°146
- IFRS IC agenda decisions will soon be published only if the IASB does not object  
A Closer Look n°139

## **E**

### **Earnings per share**

- IFRS n°8
- Calculating the diluted earnings per share in the case of stock options issuance  
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: call for candidates for advisory  
panel on intangibles  
European Highlights n°140
- EFRAG calls for candidates for TEG  
European Highlights n°157
- EFRAG conference on “IFRS and  
Regulation”: ESMA gives its opinion  
European Highlights n°139
- EFRAG extends field testing on pilot  
approach exposure draft  
European Highlights n°157
- EFRAG launches consultation on both  
the IASB’s future agenda and its own  
research programme  
European Highlights n°156
- EFRAG launches consultation on due  
process for future European  
sustainability reporting standards  
European Highlights n°156
- EFRAG publishes its annual review for  
2020 European Highlights n°156
- EFRAG publishes Discussion Paper on  
intangibles  
European Highlights n°157
- EFRAG publishes technical advice on  
long-term investments  
European Highlights n°140
- EFRAG publishes two Discussion  
Papers News n°8
- EFRAG questionnaire for preparers to  
get feedback on a new approach to  
developing disclosure requirements  
European Highlights n°159
- 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
- EFRAG Task Force submits report to  
European Commission on elaboration of  
possible EU non-financial reporting  
standards A Closer Look n°153
- 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 Board  
European Highlights n°153
- 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
- Report to the European Commission on potential changes to governance of EFRAG  
A Closer Look n°153

### **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
- IFRS IC publishes agenda decision on Attributing Benefit to Periods of Service (IAS 19)  
IFRS Highlights n°155
- IFRS IC publishes tentative agenda decision on Attributing Benefit to Periods of Service  
IFRS Highlights n°150
- 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  
IFRS news n°2 n°7, 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
- action by national regulators European Highlights n°146
- Alternative Performance Measures: ESMA publishes a review of compliance with its guidelines European Highlights n°139
- The European Securities and Markets Authority (ESMA) is now operational European matters n°41
- ESMA: appointment of Verena Ross as Chair European highlights n°159
- 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

## **ESEF**

- Electronic reporting: ESMA updates ESEF manual European highlights n°135
- ESEF regulation published in the OJEU European highlights n°133
- ESMA publishes update to ESEF Reporting Manual European highlights n°157
- Preparers may delay application of ESEF by one year European Highlights n°150
- Single electronic reporting format (ESEF): ESMA publishes draft taxonomy updates European highlights n°133
- 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 (see also CESR)**

- Accounting for COVID-19-related rent concessions: ESMA publishes Public Statement on co-ordinated supervisory

- 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 publishes 24th extract from IFRS enforcement decisions database  
European Highlights n°143
- ESMA publishes 25th extract from IFRS enforcement decisions database  
European Highlights n°157
- ESMA publishes draft amended Regulatory Technical Standard on ESEF  
European Highlights n°155
- 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 makes some recommendations regarding the implications of the COVID-19 pandemic on the half-yearly financial reports  
European Highlights n°144
- ESMA promotes transparency for TLTRO III transactions  
European Highlights n°151
- 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 for 2020 financial reporting  
European Highlights n°148
- 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 updated Q&A on its Guidelines on APMs in light of COVID-19 pandemic  
European Highlights n°143
  - 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 publishes 2019 report on European enforcers' regulatory and enforcement activities  
European Highlights n°143
  - ESMA publishes 2020 report on European enforcers' regulatory and enforcement activities  
European Highlights n°154
  - 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 recommendations for the 2021 annual financial reports  
A Closer Look n°159
  - 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

### **Exchange rates**

- Exposure Draft on lack of exchangeability  
IFRS Highlights n°154

### **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, n°140, n°146, n°156
- 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
- Classification of liabilities with covenants: proposed narrow-scope amendment to IAS 1  
IFRS Highlights n°160
- 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
- Exposure draft on presentation of financial statements: a detailed look at three major proposals  
A Closer Look n°141
- Exposure draft on presentation of financial statements: comment deadline coming up soon!  
IFRS Highlights n°146
- Financial Statement Presentation: EFRAG extends comment period  
European matters n°39
- IASB adds Post-implementation Review of part of IFRS 9 to its work plan  
IFRS Highlights n°149
- 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
- Ongoing IASB deliberations on presentation of financial statements  
A Closer Look n°158, n°159
- Performance reporting  
IASB news n°5
- Pilot approach to disclosure requirements and proposed amendments to IFRS 13 and IAS 19  
IFRS Highlights n°153

- Presentation of financial statements  
IFRS news n°27
- Presentation of financial statements: the EFRAG publishes the summary of two roundtables organised with Sept. and Dec. 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 under IFRSs: publication of an ED  
A Closer Look n°139
- 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
- Primary Financial Statements project: IASB reaches decision on management performance measures  
IFRS Highlights n°156
- Proposed amendments to IFRS 7 and IAS 39 abandoned  
IFRS news n°19
- Redeliberations begin on Primary Financial Statements project  
A Closer Look n°153
- Redeliberations continue on Primary Financial Statements project  
IFRS Highlights n°155, n°157, n°160
- Summary of feedback received by the IASB on the General Presentation and Disclosures Exposure Draft  
A Closer Look n°150
- 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
- COVID-19: June 2021 update to the study presenting credit loss impacts on European banks  
European Highlights n°159
- Covid-19: research on the impact on expected credit losses for a sample of 26 European banks in the period to 31 December 2020  
A closer Look n°155
- 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
- European Banking Authority publishes report on implementation of IFRS 9 by banks European Highlights n°160
- 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 endorsement of phase 2 IBOR reforms European Highlights n°151
- 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; n°37; n°39; 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 launches IFRS 9 post-implementation review  
IFRS Highlights n°158

- 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 on Phase 2 of IBOR reform  
A Closer Look n°143
- 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
- IASB publishes final amendments from Phase 2 of IBOR reform  
IFRS Highlights n°146
- IASB Request for Information for the post-implementation review of IFRS 9 – classification and measurement  
A Closer Look n°159
- IBOR amendments adopted  
European Highlights n°140
- IBOR reform – Phase 2  
IFRS Highlights n°137
- IBOR reform: IASB updates IFRS Taxonomy IFRS Highlights n°137
- IBOR reform – Phase 2: summary of ongoing IASB discussions  
IFRS Highlights n°141
- 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 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
- IFRS IC rules on the subsequent accounting treatment of warrants initially classified as financial liabilities IFRS Highlights n°159
- 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 newsn°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
- PiR of IFRS 9: Board clarifies scope of next phase  
IFRS Highlights n°157
- 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
- IPTF publishes document for discussion on hyperinflationary economies IFRS Highlights n°140, n°151, n°157

## I

### IASB

- 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, n°146, n°147, n°156, n°157
- 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 consults on its agenda to 2026 A Closer Look n°154
- 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 publishes 2020 consultation schedule IFRS Highlights n°140
- IASB publishes exposure draft to replace IFRS Practice Statement 1 – Management Commentary IFRS Highlights n°155
- IASB to defer the effective date of IFRS 9 IFRS news n°47
- IASB unveils its mission statement IFRS Highlights n°88



- Impact of the COVID-19 pandemic on IASB work plan IFRS Highlights n°143
- 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
- The IASB publishes issue 21 of the Investor Update IFRS Highlights n°147
- 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
- What will be the IASB's work programme be in 2010? A closer Look n°29
- Death of Wayne Upton, chair of the IFRS IC IFRS Highlights n°103
- 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 appoints two new Trustees IFRS Highlights n°160
- IFRS Foundation considers the contribution of IFRS standards to the public good IFRS Highlights n°118
- IFRS Foundation consults on creation of International Sustainability Standards Board IFRS Highlights n°154
- 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
- Masamichi Kono appointed as Trustee of IFRS Foundation IFRS Highlights n°155

### **IFRS Advisory Council**

- Appointments to IFRS Advisory Council IFRS Highlights n°149

### **IFRS Foundation (ex IASCF)**

- A European chair for the Monitoring Board IFRS Highlights n°108
- Andreas Barckow appointed as IASB Chairman IFRS Highlights n°149
- 
- China joins IFRS Foundation Monitoring Board IFRS Highlights n°102
- Creation of the IASB Monitoring Board IFRS news n°19
- 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
- Standard-setting for global sustainability and the role of the IFRS Foundation  
IFRS Highlights n°147
- 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
- Tentative IFRS IC decision on a sale and leaseback transaction via the sale of equity interest in a subsidiary  
IFRS Highlights n°147

### **Impairment**

- Discussion paper on goodwill and impairment  
IFRS Highlights n°142

- 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
- 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
- EU adoption of IFRS 17: a light at the end of the tunnel European Highlights n°157
- EU endorses standards and amendments European Highlights n°116
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9 European matters n°113

### **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
- Amendments to IFRS 17 and IFRS 4 published IFRS Highlights n°145
- 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 launches limited update of IFRS 17 impact analysis European Highlights n°140
- European Union endorses IFRS 4 amendments deferring mandatory effective date of IFRS 9 European Highlights n°150
- 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 adopted in the EU  
European Highlights n°160
  - 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
  - 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
  - Proposed narrow-scope amendment to IFRS 17 on applying a classification overlay IFRS Highlights n°156
  - Publication of exposure draft on IFRS 17 amendments  
IFRS Highlights n°134
  - Recent IASB decisions on proposed amendments to IFRS 17  
A Closer Look n°139
  - Recognition of an insurance policy  
IASB news n°7
  - Second meeting of the IFRS 17 TRG  
IFRS Highlights n°122
  - The IASB’s redeliberations on upcoming amendments to IFRS 17 are complete  
A Closer Look n°142
  - 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 amendments to IAS 12, “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”  
IFRS Highlights n°155
  - 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
  - IASB reaches tentative decisions on proposed amendments to IAS 12, “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”  
IFRS Highlights n°148
  - 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
- Inventories**
- IFRS IC agenda decision on Costs Necessary to Sell Inventories (IAS 2)  
IFRS Highlights n°156

**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 encourages issuer's fair disclosure about COVID-19 related impacts  
IFRS Highlights n°145
- IOSCO publishes recommendations on implementation of new IFRSs  
IFRS Highlights n°106

**J – 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**

- IFRS news n°23
- Application of IFRS 5 in the event of loss of joint control or significant influence  
IFRS news n°32
- Accounting for joint ventures  
IASB news n°5

- EFRAG: Working party on joint-ventures European matters n°5
- How should an investor account for contributing a subsidiary to a joint venture? A Closer Look n°58
- Recognition of joint ventures  
IFRS news n°11
- Recognition of "other net asset changes" in an associate or joint venture  
IFRS news n°76

**Leases**

- Leases IASB news n°5, news n°14, n°77, n°78, n°79, n°82
- Adoption of IFRS 16 amendment on Covid-19-related rent concessions  
European Highlights n°148
- Adoption of IFRS 16 amendment on COVID-19-related rent concessions beyond 30 June 2021  
European Highlights n°157
- Amendment to IFRS 16 on COVID-19-related rent concessions  
IFRS Highlights n°144
- Amendment to IFRS 16 on rent concessions beyond 30 June 2021  
IFRS Highlights n°153
- Customer's right to receive access to a supplier's software hosted on the cloud  
IFRS Highlights n°131
- 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 COVID-19-related rent concessions beyond 30 June 2021  
IFRS Highlights n°152
- 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 IC agenda decision on non-refundable VAT on lease payments  
IFRS Highlights n°159
- IFRS 16 amendment: the European adoption process could complicate application in the interim financial statements IFRS Highlights n°145
- 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 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
- IFRS 16: key points of the new Leases standard A Closer Look n°96
- IFRS 16: shipping contracts and the right to direct the use of a ship  
IFRS Highlights n°140
- 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
  - Lease liability in a sale and leaseback: IASB publishes Exposure Draft  
IFRS Highlights n°149
  - Leases project: IASB Chairman goes on the offensive IFRS news n°61
  - Narrow-scope amendments to IFRS 16 to take account of COVID-19  
IFRS Highlights n°143
  - 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
  - Supplementary IASB meeting on COVID-19-related rent concessions  
IFRS Highlights n°151
  - The IFRS IC stands by its assessment of the term of a lease  
A Closer Look n°139
- 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 news n°2, n°22

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

### Materiality

- EU endorses IAS 1 and IAS 8 amendments on the term "material"  
European Highlights n°139
- 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

### On going concern

- Educational material on going concern and disclosures  
IFRS Highlights n°151
- IFRS IC agenda decision on going concerns (IAS 10) IFRS Highlights n°156
- IOSCO releases statement on going concern issues in the context of the Covid-19 pandemic  
IFRS Highlights n°153

### 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

### Non-financial reporting

- The European Union enters the race to standardise non-financial reporting  
IFRS Highlights n°147

## P

### PPE

- Amendments to IAS 16: proceeds before intended use  
IFRS Highlights n°144
- 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
- Amendments to IAS 37 on onerous contracts  
IFRS Highlights n°144
- 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 roundtables 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**

- A standard on regulated operations coming soon It News n°18
- 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
- EFRAG launches outreach on financial information on rate-regulated activities  
European Highlights n°149
- Exposure Draft - Rate Regulated Activities News n°25
- IASB extends comment period for exposure draft on regulatory assets and liabilities IFRS Highlights n°153
- IASB publishes interim standard on rate-regulated activities  
IFRS news n°74
- IASB rate-regulated activities project: EFRAG seeks input from users of financial statements  
European Highlights n°148
- 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
- Price-regulated activities  
News n°20
- Proposed interim standard on rate-regulated activities not supported by EFRAG News n°67
- Publication of an exposure draft on accounting for regulatory assets and liabilities IFRS Highlights n°151
- Regulated activities IFRS news n°65
- 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**

- 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 IC clarifies the treatment of training costs incurred to fulfil a contract with a customer  
IFRS Highlights n°142
- 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 IAS B's new proposals  
A Closer Look n°57
- Revenue recognition: major redeliberations complete!  
A Closer Look n°64
- Revenue recognition : more disclosures required in interim financial statements  
IFRS news n°49
- Revenue recognition project to be re-exposed  
IFRS news n°46
- Revenue recognition project: redeliberations have begun!  
A Closer Look n°58
- Revenue recognition: IASB finally decides to permit early application  
IFRS news n°65
- Revenue Recognition: the broad principles of the future standard are known  
A Closer Look n°71
- Revenue Recognition: where are we now?  
A Closer Look n°32
- Shaping the conditions of recognition of revenue for construction contracts  
IFRS news n°27
- Should we expect changes in the recognition of revenue?  
Focus Studies n°6
- The EFRAG publishes a Discussion Paper on Revenue Recognition  
News n°5
- The scope of the future standard on revenue recognition has been defined  
IFRS News n°31
- The IASB and FASB continue their redeliberations on the Revenue recognition project  
A Closer Look n°42, n°43, n°44, n°45
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers  
IFRS news n°56
- The IASB confirms the single model for the recognition of revenue  
IFRS news n°25
- The future Revenue Recognition standard will soon be published!  
IFRS News n°67

- The new IASB exposure-draft on revenue recognition in 20 Q&A  
A Closer Look n°50, n°51
- The IASB project on revenue recognition in 15 Q&A  
A Closer Look n°36
- Third EFRAG Advisory Forum  
IASB news n°1
- Transition resource group created to address difficulties in implementing future revenue recognition standard  
IFRS news n°69
- TRG holds fourth meeting  
IFRS Highlights n°87
- TRG meeting held in November; outlook uncertain for 2016!  
IFRS Highlights n°95

### Reverse factoring

- IASB publishes Exposure Draft of amendments to disclosures on supplier finance arrangements  
IFRS Highlights n°160
- IFRS IC publishes agenda decision on Supply Chain Financing Arrangements – Reverse Factoring  
IFRS Highlights n°150
- IFRS IC publishes tentative agenda decision on reverse factoring  
A Closer Look n°146
- Supplier Finance Arrangements: proposed narrow-scope amendments to IAS 7 and IFRS 7  
IFRS Highlights n°156

### SEC

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

### Share-based payments

- Adoption of 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 – 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

### Sustainability

- IFRS Foundation launches ISSB  
A Closer Look n°160

- IFRS Foundation makes rapid progress toward creation of international sustainability standards board  
IFRS Highlights n°153
- European Commission publishes proposed revision to Non-Financial Reporting Directive  
A Closer Look n°154
- PTF-ESRS publishes status report on future European sustainability reporting standards  
European Highlights n°160
- Work begins on sustainability reporting standards European Highlights n°155

## T

### Taxonomy

- A new idea to digest over the summer: taxonomy IFRS news n°13
- ESMA publishes example of an annual financial report in electronic format  
European highlights n°145
- European Commission adopts Delegated Act specifying disclosure obligations under the Taxonomy Regulation  
A Closer Look n°157
- European Commission publishes draft delegated act on Article 8 of “green taxonomy”  
European highlights n°155
- IFRS taxonomy IFRS Highlights n°142
- OJEU publishes amended Regulatory Technical Standards for the European Single Electronic Format  
European highlights n°139
- XBRL at the heart of the work of the IASCF News n°20

## U – V – W – X – Y – Z

### US GAAP

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

### Wording for rejection

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