

## Index

from October 2006 to September 2013

### A

#### Accounting bodies

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

#### Accounting policies, accounting estimates and errors

- IASB to publish a limited exposure draft proposing amendments to IAS 8 on changes in accounting policies *IFRS news n°56*

#### Adoption of standards and interpretations

- 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*
- Standards endorsement process *News n°25*
- Towards a quicker adoption of IFRS standards in Europe *News n°11*

#### Annual improvements

- Adoption of the Annual improvements *European matters n°19*
- 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*
- Endorsement of annual improvements *IFRS news n°32*

- Endorsement of the May 2010 Improvements to IFRSs *European matters n°42*
- 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*
- 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*
- 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*

#### Application of standards and interpretations

- Consultation on the effective dates of new standards *IFRS News n°38*
- Effective date of future standards *IFRS news n°43*
- Implementation dates for next 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*
- 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*
- New definition of a discontinued operation: the Board decides. *IFRS news n°26*
- Publication of an exposure draft on the definition of discontinued operations *IFRS news n°15*
- Round table on IASCF governance *IFRS news n°13*
- The definition of a discontinued operation in IFRS 5 may not be amended after all *IFRS news n°27*
- The IFRIC looks at IFRS 5 *IFRIC news n°3*

## B

#### Biological assets

- Bearer biological assets *IFRS news n°64, n°68*

#### Borrowing costs

- Adoption of the revised IAS 23 *Europe news n°18*

- European impact study on the implementation of the revised IAS 23 – Borrowing Costs *European matters n 12*
- IAS 23 - Borrowing costs *IASB news n°1, News n°3*
- Practical difficulties in the application of the revised IAS 23: IASB clarifications on the calculation of the capitalisation rate for general borrowing costs *IFRS News n°26*

#### Business combinations

- Adoption of IFRS 3 and IAS 27 *European matters n°24*
- Business combinations *IASB news n°1*
- Business combinations and consolidation: highlights of the new standards in 25 questions and answers *A Closer Look n°10*
- Business combinations phase II *IASB news n°3*
- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27 *Focus Studies n°5*
- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27 *IASB news n°7*
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control *European matters n°52*
- European impact study for IFRS 3 and IAS 27 *European matters n°18*
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview *A Closer Look n°8*
- 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*
- Publication of two draft interpretations for comments *IFRS news n°56*
- Publication of revised IFRS 3 and IAS 27 *News n°8*
- Puts on non-controlling interests *IFRS news n°34*
- Puts on non-controlling interests: towards a scope amendment of IAS 32? *A Closer Look n°43*
- 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: 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*
- 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*
- IASB reviews the Conceptual Framework for IFRSs *A Closer look n°69*
- Conceptual framework: latest IASB publications *IFRS news n°12*
- Conceptual framework: evaluation *IFRS news n°21*

- Definition of a liability *IFRS news n°13*
- 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*
- Measurement *IASB news n°7*

### 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

- *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*
- ANC recommendation in the presentation of the result of joint-ventures and associates for using the equity method *France n°66*
- ARC supports the postponement of the mandatory application date of the consolidation package *European matters n°56*
- Consolidation exemption for investment entities *IFRS news n°31, n°57*
- Consolidation exemption for investment companies: IAS to publish a limited scope exposure draft *IFRS news n°33*
- Consolidation standards: EFRAG requests deferral of effective date *European matters n°51*
- Cost of an investment in the separate financial statements *News n°12*
- Date of first application of the future standards on consolidation *IFRS News n°42*
- 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*
- 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 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 round tables on consolidation and derecognition of financial instruments *IFRS news n°22*
- IFRS rules on transition requirements for IFRS 10 *IFRS news n°56*
- IFRS consolidation scope and non-significant entities *IASB news n°6*
- Is it the end of proportionate consolidation? *A Closer Look n°45*
- 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*
- Publication of proposed amendments to IFRS 10 and IAS 28 *A Closer Look n°62*
- 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 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 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*
- 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*
- 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*

### 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 - E

### 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
- Publication of IFRS 7 - Distributions of Non-cash Assets to Owners  
*IFRS news n°17*
- Europe endorses IFRIC 17

### 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

- 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 states its aims for pro-active activities  
*European matters n°35*
- EFRAG publishes two Discussion Papers  
*News n°8*
- 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*
- Reforms at the EFRAG: Europe at the heart of the debate on international standards?  
*A Closer Look n°14*

### 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 rate for post-employment benefits *IFRS news n°63, n°64*
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions *IFRS news n°65*
- 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*
- 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 publishes a DP on IAS 19 – Employee Benefits *News n°10*
- Interpretation on employee benefit (IFRIC 14) *IFRIC news n°5*
- Occupational savings plans *IFRIC news n°1*
- Post-employment benefits: first decisions from the IASB *IFRS news n°19*
- Proposed amendment to IFRIC 14 *IFRS News n°23*
- Publication of an exposure draft on defined benefits plans *IFRS News n°33*
- Publication of the amended IAS 19 *IFRS News n°46*
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation *IFRS News n°58*
- Revised IAS 19 : the key points in 10 questions and answers *A Closer Look n°47*
- Some decisions applicable to the 2009 financial statements *IFRS News n°25*
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14 *Focus Studies n°6*
- What amendments to IAS 19 are suggested (ED/2010/3)? *A Closer Look n°34*

## Equity

- Adoption of IFRIC 19 Interpretation *European matters n°36*

- Distinction between debt and equity *IFRIC News n°1*
- Debt / Equity distinction *IASB news n°7 / IFRS News n°2, n°16, n°30, n°32*
- Debt / equity distinction : IASB decides to defer the project *IFRS news n°38*
- Equity instruments repurchasable at fair value *IASB news n°5*
- First decision on the Debt/Equity Project *IFRS news n°17*
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments *IFRS news n°26*
- IFRS Interpretations Committee continues working on application of IAS 19 *IFRS news n°69*
- Liability/equity *IFRS n°8*
- Publication of a Discussion Paper on the debt/equity distinction *News n°9*
- Some decisions applicable to the 2009 financial statements *IFRS news n°25*
- The IASB puts forward suggestions for improving the debt/equity distinction *IFRS news n°10*

## ESMA (see also CESR)

- The European Securities and Markets Authority (ESMA) is now operational *European matters n°41*
- ESMA (formerly CESR): 10<sup>th</sup> extract from the database of enforcement *European matters n°43*
- ESMA (formerly CESR): 11<sup>th</sup> extract from the database of enforcement *European matters n°48*
- ESMA: 12<sup>th</sup> extract from the database of enforcement *European matters n°60*
- ESMA: 13<sup>th</sup> extract from the database of enforcement *European matters n°66*
- ESMA calls for improvements in disclosures related to goodwill impairment *A Closer Look n°63*
- ESMA public statement on sovereign debt in IFRS financial statements *IFRS news n°50*
- ESMA report on implementation of IFRS *IFRS news n°69*
- Materiality in financial reporting: ESMA extends comment period *European matters n°47*
- 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*



**Europe**

- Plan to simplify the legal and accounting environment for corporates *News n°7*
- European perspective on the move towards global accounting standards *IFRS news n°60*

**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*
- Exposure-draft-Guidance on fair value measurement *IFRS news n°23*
- Disclosure proposal on Level 3 fair value measurements *IFRS news n°35*
- IFRS 13 *Fair Value Measurement* published *IFRS News n°45*
- Procedures for fair value measurement *IFRS news n°15*
- The IASB Publishes a near final draft of future standard on fair value measurement *IFRS news n°44*
- The IASB Publishes a standard on fair value *A Closer Look n°47*

**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 impact 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 on embedded derivatives and reclassification *European matters n°29*
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006 *Focus Studies n°4*
- Current/non-current classification of debt (rol-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*
- 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*
- Europe endorses the amendments to IFRS 7: Disclosures-Transfers of Financial Assets *IFRS news n°50*
- European effect study relative to IAS 1 – Presentation of financial statements *European matters n°13*
- Financial Statement Presentation: EFRAG extends comment period *European matters n°39*
- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements *A Closer Look n°36*
- IASB publishes a summary of feedback from Disclosure Forum *News n°67*
- IASB to amend some provisions of IAS 1 *IFRS news n°69*
- 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: 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 financial statements: the main traps to avoid *IASB news n°3*

- Information to be disclosed in the notes  
*IFRS news n°30*
- Net income and comprehensive income joined in a single statement  
*IFRS news n°27*
- Performance reporting  
*IASB news n°5*
- Presentation of financial statements  
*IFRS news n°27*
- Presentation of financial statements : the EFRAG publishes the summary of the roundtables organised with September and December 2010  
*European matters n°42*
- Presentation of the financial statements of financial institutions  
*IASB news n°2*
- Presentation of financial statements  
*IASB news n°3, IFRS news n°13, IFRS news n°26*
- Presentation of financial statements under IFRS standards: the "revolution" is for tomorrow!  
*Focus Studies n°4*
- Presentation of financial statements: is the revolution just around the corner?  
*A Closer Look n°20*
- Presentation of items of OCI in a single statement: exposure draft expected shortly  
*IFRS news n°32*
- Presentation of other comprehensive income: a win for stakeholders  
*IFRS news n°39*
- Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1  
*IFRS news n°69*
- Presentation of the revised IAS 1  
*IASB news n°6*
- Proposed amendments to IFRS 7 and IAS 39 abandoned  
*IFRS news n°19*
- The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007  
*Focus Studies n°4*
- The IASB 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 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*
- Accounting for financial instruments: no change expected in the short term  
*IFRS news n°18*
- 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*
- 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*
- Current/non-current classification of debt (rol-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*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16  
*European matters n°17*
- EFRAG launches field-test on general hedge accounting  
*European matters n°55*
- Embedded derivatives and joint ventures  
*IFRS News n°19*
- Embedded derivatives and reclassifications  
*IFRS news n°18, n°21*
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions  
*European matters n°63*

### Financial instruments

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





- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds  
*European matters n°55*
- EU financial firms have not reclassified their assets  
*European matters n°19*
- Europe will not endorse IFRS 9 in 2009  
*European matters n°28*
- Expected loss impairment model: the main principles of the exposure draft  
*A Closer Look n°30*
- Exposure draft for the improvement of information on financial instruments  
*A Closer Look n°16*
- Exposure draft - Derecognition of financial assets : rethinking the principles of derecognition?  
*A Closer Look n°24*
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”  
*IFRS news n°64*
- Exposure Draft on “Financial Instruments: Classification and Measurement”  
*IFRS news n°25*
- Exposure Draft on “Classification and Measurement”: major principles and first reactions!  
*IFRS news n°25*
- Exposure Draft on *Financial Instruments: Amortised Cost and Impairment*: the main discussion points  
*A Closer Look n°31*
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39  
*A Closer Look n°40*
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations  
*A Closer Look n°44*
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities  
*A Closer Look n°41*
- Fair value hedging: the IASB moves the debate forward  
*IFRS news n°36*
- FASB proposals on financial instruments: reactions and impact on convergence  
*A Closer Look n°38*
- Financial assets can now be reclassified  
*A Closer Look n°16*
- Financial instruments: reopening the Phase I of IFRS 9  
*IFRS news n°50*
- Financial Instruments project: last decisions of 2011  
*A Closer Look n°51*
- Financial instruments puttable at fair value  
*IASB news n°7*
- Financial liabilities: redeliberations on the treatment of the credit risk component  
*IFRS news n°37*
- Financial liabilities: a first look at the forthcoming exposure draft  
*A Closer Look n°32*
- First application of IFRS 7  
*IFRS n°9*
- Hedge accounting  
*IFRS news n°30*
- Hedge accounting: IASB states its intentions  
*IFRS news n°37*
- Hedge accounting: exposure draft due any day  
*IFRS News n°39*
- Hedge accounting : further redeliberations  
*IFRS News n° 47*
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39  
*IFRS News n°67*
- Hedge accounting: imminent publication of an exposure draft  
*IFRS News n°38*
- Hedge of a net investment in a foreign operation: a final interpretation due out soon  
*IFRS news n°10*
- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?  
*A Closer Look n°12*
- IASB 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 to publish a new exposure draft on the impairment of financial assets in September 2011  
*IFRS news n°46*
- IAS 39: Will the current review learn from history?  
*A Closer Look n°25*
- IAS 39 review: new developments  
*IFRS news n°23*
- IFRIC D22, Hedges of a Net Investment in a Foreign Operation  
*News n°5*
- IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation  
*IFRIC news n°4*
- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind  
*A closer Look n°60*
- IFRS 9 or a first step into IAS 39's replacement  
*A closer Look n°27*
- IFRS 9 supplemented with measures on financial liabilities  
*IFRS News n°38*
- IFRS 9 : the main pros and cons  
*A Closer Look n°28*
- IFRS 9: the two Boards make progress on impairment, classification and measurement  
*A Closer Look n°55*

- IFRS 9 Phase 2, Impairment: will the Boards converge? *IFRS news n°69*
- IFRS IC continues deliberations on accounting issues of Greek government bonds *IFRS news n°58*
- 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 : 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"
- Impairment of financial assets (Phase II of IFRS9) – 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
- Impairment of financial instruments
- Impairment of financial assets (Phase II of IFRS 9/ Impairment) – final deliberations *IFRS news n°61*
- 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*
- Interest margin hedge *IASB news n°2*
- Launch of review of financial instruments standard
- Macro hedging : the latest discussions
- 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*
- Presentation of OCI in a single statement : are IASB and FASB having second thoughts?
- 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 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 c  
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*
- 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*
- 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*
- 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 may propose to postpone the effective date of IFRS 9 to 1 January 2015 *IFRS news n°46*
- 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 (Private Sector Involvement) *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*
- 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*
- 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*

## I - J - K - L

### IASB

- IASB agenda *IFRS news n°13*
- IASB Board expanded *IFRS news n°19*

- IASB funding reviewed *News n°9*
- IASB makes major changes to its work plan *A Closer Look n°35*
- IASB launches a public consultation on its work plan *IFRS news n°47*
- IASB public consultation on the work plan: feedback statement expected shortly *IFRS news n°56*
- IASB publishes the outcomes from the IASB' Agenda Consultation 2011 *A Closer Look n°62*
- IASB to defer the effective date of IFRS 9 *IFRS news n°47*
- New IASB work plan as of 19 April 2010 *IFRS news n°33*
- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc. *IASB news n°7*
- The credit crunch and the IASB's implication *IFRS news n°15*
- The IASB updated its work plan *A closer Look n°32, IFRS news n°38, n°43, n°46, n°47, n°54, n°57, n°58, n°59, n°60, n°61, n°62, n°64, n°65, n°68*
- What will be the IASB's work programme be in 2010? *A closer Look n°29*

### IFRS Foundation (ex IASCF)

- Membership of ASAF *IFRS news n°65*
- Creation of the IASB Monitoring Board *IFRS news n°19*
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees *News n°6*
- Publication of the new IASCF constitution *IFRS news n°31*
- Review of the IASCF Foundation Constitution: second step *News n°18*
- Round table on IASCF governance *IFRS news n°13*
- Second phase of the IASCF constitution review : Trustees' proposals *IFRS news n°26*
- The IASB is seeking a trustee and a new member *News n°7*
- The IASCF to review its constitution *IFRS news n°11, news n°14*
- Two new trustees appointed at the IASCF *News n°17*

### 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 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 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*

### Impairment

- ESMA calls for improvements in disclosures related to goodwill impairment  
*A Closer Look n°63*
- IAS 36 - *Impairment of Assets*: Points to note at 30 June 2009  
*A Closer Look n°24*
- IFRIC will not address interactions between IAS 36 and IFRS 8  
*IFRS news n°30*
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets  
*IFRS news n°63*
- Publication of a limited amendment to IAS 36  
*IFRS news n°67*

### Insurance contracts

- IFRS 4 phase II: at last, the exposure draft  
*A Closer Look n°36*
- 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*
- EFRAG comments on the "insurance contracts" discussion paper  
*News n°6*
- EFRAG launches insurance project field test  
*European matters n°68*
- IFRS 4 – State of play  
*IASB news n°1*
- IFRS 4 Phase II – Towards a new exposure draft  
*IFRS news n°59*
- Insurance Contract Project – phase II  
*IASB news n°4*
- "Insurance" Discussion Paper: initial lessons from the consultation process  
*IFRS n°9*
- "Insurance" working party seeks candidates  
*News n°6*
- Recognition of an insurance policy  
*IASB news n°7*

### Intangible assets

- *IASB news n°2*

### Interim Financial Reporting

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

### 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*

### 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*

### Leases

- *IASB news n°5, news n°14*
- EFRAG launches field test on the new draft standard on Leases.  
*News n°67*



- Exposure draft on Leases: part one  
*A Closer Look n°37*
- Exposure draft on Leases: part two  
*A Closer Look n°38*
- IASB and FASB to re-expose their proposals for the Leases project  
*IFRS News n°47*
- 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: discussions continue on lessee accounting model  
*A Closer Look n°53*
- Leases: derecognition model for lessor accounting  
*IFRS news n°34*
- Leases: IASB staff prepare the 2<sup>nd</sup> exposure draft  
*A Closer Look n°64*
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach ?  
*IFRS news n°59*
- Leases: redeliberations on major topics  
*A Closer Look n°42*
- Leases: sale and leaseback transactions  
*IFRS news n°59*
- Leases: stakeholders' comments are over critical  
*A Closer Look n°41*
- Leases : the profit or loss recognition pattern emerges!  
*A Closer Look n°57*
- Leases: the two boards take a break  
*IFRS news n°52*
- Leases: where are we now? *A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive  
*IFRS news n°61*
- Some important decisions on the Leases project  
*A Closer Look n°33*

## Levies

- An interpretation on levies charged for participation in a specific market expected soon  
*IFRS news n°54*
- 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 txo 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*

### Measurement

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

### Mining

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

### Minority interests

- Commitments to buy back minority interests  
*IFRIC news n°1*
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50  
*A Closer Look n°15*
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?  
*A Closer Look n°36*





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

### Monitoring Board

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

## N - O

### Operating segments

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

## P

### Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions *IFRS news n°27*
- Amendments to IAS 37 – Provisions *IASB news n°1*
- Dynamic provisioning enters the debate *IFRS news n°21*

- Evaluation of provisions *IASB news n°7*
- Expected loss model *IFRS news n°24*
- Extension of the comment period for the IAS 37 exposure draft *IFRS news n°32*
- Finalisation of IAS 37 - Provisions *IFRS news n°22*
- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers *A Closer Look n°30*
- Liabilities projet : revision of IAS 37 *IFRS News n°35*
- Publication of a draft standard on provisions *IFRS News n°31*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 "Provisions": fair value by the back door *IFRS n°9*
- Revision of IAS 37: the Board confirms its intention to go ahead *A Closer Look n°37*

## Q - R - S

### REACH

- Conforming costs *IASB news n°14*

### Real estate sales

- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union *News n°25*
- How are sales before construction is complete treated under IFRS? *Focus Studies n°3*
- D21 – Real estate sales: IFRIC members reached a consensus! *A Closer Look n°12*
- Publication of the final interpretations IFRIC 15 *News n°13*
- The recognition of "off plan" sales under IFRS *Focus Studies n°5*

### Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers *IFRS n°9*

- SEC proposal to eliminate reconciliation between IFRS and US GAAP *European matters n°5*
- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended? *IASB news n°7*

### Related parties

- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
- IAS 24: Mazars' answer to the IASB's exposure draft *IASB news n°4*
- New exposure draft on IAS 24 *IFRS news n°18*
- Publication of the revised IAS 24 *IFRS news n°28*
- Some decisions applicable to the 2009 financial statements *IFRS news n°25*

### Regulated activities

- *IFRS news n°65*
- A standard on regulated operations coming soon! *News n°18*
- Price-regulated activities *News n°20*
- Proposed interim standard on rate-regulated activities not supported by EFRAG *News n°67*
- Exposure Draft - Rate Regulated Activities *News n°25*
- 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*

### Revenue recognition

- *IASB news n°6, n°7, n°11, n°12, n°14, n°26*
- 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 publishes exposure draft on revenue recognition *IFRS News n°35*
- IFRS draft on revenue recognition under fire *A Closer Look n°40*
- On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
- Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
- Revenue recognition: how have stakeholders responded to the IASB's new proposals *A Closer Look n°57*
- Revenue recognition: major redeliberations complete! *A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements *IFRS News n°49*
- Revenue recognition project to be re-exposed *IFRS news n°46*
- Revenue recognition project : redeliberations have begun ! *A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application *IFRS news n°65*
- Revenue Recognition: 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*

## SEC

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

## Share-based payments

- Adoption of an amendment to IFRS 2 *Europe news n°18*
- Amendment to IFRS 2 *IFRS n°8, n°24*
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments *A Closer Look n°11*
- Endorsement of the IFRS 2 amendments on intra-group transactions *IFRS news n°32*
- IFRIC recommends the board to amend IFRS 2 *IFRS news n°69*
- IFRIC 11 – Effective date in Europe *IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions *Focus Studies n°1*
- Occupational savings plans *IFRIC news n°1*

## T

## Taxonomy

- A new idea to digest over the summer: taxonomy *IFRS news n°13*
- XBRL at the heart of the work of the IASCF *News n°20*

## Income tax

- *IASB news n°5*
- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- Draft standard on income tax *IFRS news n°21*
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes *European matters n°52*
- Exposure Draft on Income Tax: part one *A Closer Look n°22*
- Exposure Draft on Income Tax: part two *A Closer Look n°23*

- Publication of a limited amendment to IAS 12 *IFRS news n°40*
- 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*

## V - V - W - X - Y - Z

## US GAAP

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

## Wording for rejection

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