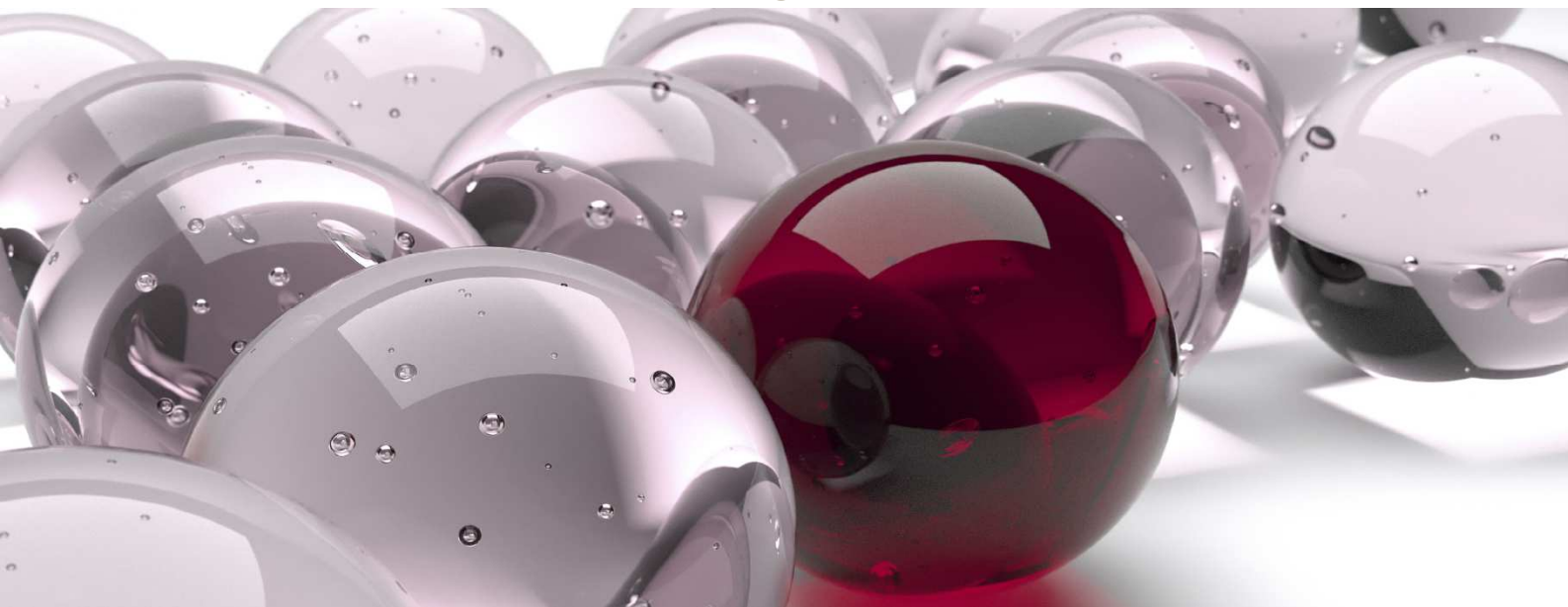


# Beyond the GAAP

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Mazars Newsletter on accounting standards



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- The IASB Publishes a near final draft of future standard on fair value measurement  
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- The IASB Publishes a standard on fair value  
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- Accounting rules to the rescue of financial markets  
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- Consultation on the framework for financial market supervision  
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- Financial crisis: What are the potential impacts on the accounts?  
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- Adoption of the revised IAS 1 *Europe news n°18*
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- Amendment to IAS 1 on classification of current and non-current liabilities  
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- Amendment to IAS 1 on the rules for the classification of current and non-current liabilities
- ANC updates its recommendations on the presentation of the IFRS consolidated financial statements  
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- Better disclosures on the statement of cash flows  
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- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required  
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- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7  
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- Disclosures on investments excluded from IAS 39  
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- Discussion paper on the presentation of financial statements  
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- Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders  
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- European Parliament publishes four studies as part of EU adoption process for IFRS 9  
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- Financial Statement Presentation: EFRAG extends comment period  
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- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements  
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- IASB publishes a summary of feedback from Disclosure Forum  
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- IASB publishes exposure draft of limited amendments to IAS 1  
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- IFRS 7 – Some Q&As on the eve of the first application *Focus Studies n°6*
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- 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*
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- Presentation of the financial statements of financial institutions *IASB news n°2*
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- 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*
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- 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 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*

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- 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*
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- Boards refine their positions on IFRS 9 Phase 1 *IFRS news n°69*
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- 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*
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- Derecognition of ‘repos’ *IFRS news n°31*
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- EFRAG launches field-test on general hedge accounting  
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- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions  
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- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds  
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- EU financial firms have not reclassified their assets  
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- Exposure draft for the improvement of information on financial instruments  
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- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?  
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- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”  
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- Exposure Draft on “Financial Instruments: Classification and Measurement”  
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- 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  
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- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39  
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- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations  
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- Exposure Draft on Offsetting Financial Assets and Financial Liabilities  
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- FASB proposals on financial instruments: reactions and impact on convergence  
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- Financial assets can now be reclassified *A Closer Look n°16*
- Financial instruments: reopening the Phase I of IFRS 9  
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- Financial Instruments project: last decisions of 2011  
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- Hedge accounting: IASB states its intention  
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- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?  
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- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting  
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- IFRIC D22, Hedges of a Net Investment in a Foreign Operation  
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- IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation  
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- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind *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*
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- 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*
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- Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting *A Closer Look n°74*
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- Revision of hedge accounting under IFRS: review draft published on general hedge accounting  
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- The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015  
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- The IASB publishes the full and final version of IFRS 9 on financial instruments!  
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- 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  
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- The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9  
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- The FASB publishes its exposure draft on financial instruments  
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- Third meeting of ITG dealing with impairment issues under IFRS 9  
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- Limited amendment to IFRS 1: elimination of the fixed application date  
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- Proposed amendment to IFRS 1: government loans with a below-market rate of interest  
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- Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation  
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- Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest  
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- Severe hyperinflation: IASB publishes a limited exposure draft  
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- Determination of functional currency of an investment holding company  
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- IASCF trustees publish the “Due process Handbook for the IFRIC”  
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- EFRAG calls on the IASB to introduce a public fatal flaw review  
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- IFRIC draft Due Process Handbook  
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- IASB makes major changes to its work plan  
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- IASB launches a public consultation on its work plan  
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- IASB public consultation on the work plan: feedback statement expected shortly  
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- IASB publishes the outcomes from the IASB’ Agenda Consultation 2011  
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- IASB to defer the effective date of IFRS 9  
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- IASB unveils its mission statement  
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- New IASB work plan as of 19 April 2010  
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- The credit crunch and the IASB’s implication  
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- What will be the IASB’s work programme be in 2010?  
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- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees  
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- Improvements to the notes: IFRS Foundation sets a good example  
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- Publication of the new IASCF constitution  
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- Review of structure and effectiveness of IFRS Foundation  
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- Two new trustees appointed at the IASCF  
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- 80% of European SMEs favour a common accounting framework  
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- European Commission expresses concerns regarding IFRS for SMEs  
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- Exposure draft expected by the end of the year  
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- IASB publishes exposure-draft on IFRS for SMEs  
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- IASB publishes a standard for SMEs:  
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- IFRS for SMEs: IASB decisions on simplification at last  
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- IFRS for SMEs: the IASB launches a comprehensive review  
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- SME Implementation Group publishes two new Q&As  
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- Appointment of new IFRIC members  
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- From 12 to 14 members at the IFRIC Board  
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- IAS 36 - Impairment of Assets: Points to note at 30 June 2009  
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- IFRIC will not address interactions between IAS 36 and IFRS 8  
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- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4  
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- IFRS 4 phase II: at last, the exposure draft  
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- Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals  
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- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)  
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- “Insurance” working party seeks candidates  
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- Exposure draft published on transfers of investment property *IFRS Highlights n°94*

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- 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*

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- 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 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*
- European adoption of IFRS 15 rescheduled *European Highlights n°90*
- Exposure draft on Leases: part one *A Closer Look n°37*
- Exposure draft on Leases: part two *A Closer Look n°38*
- IASB and FASB to re-expose their proposals for the Leases project *IFRS News n°47*
- IASB splits with FASB on Leases standard *A Closer Look n°76*

- IFRS 16: key points of the new Leases standard *A Closer Look n°96*
- Leases: a new approach emerges *A Closer Look n°21*
- Lease contracts in the accounts of the lessor *IFRS news n°23*
- Leases : continued redeliberations *A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58*
- Leases: curtain falls on redeliberations *A Closer Look n°87*
- Leases: discussions continue on lessee accounting model *A Closer Look n°53*
- Leases: derecognition model for lessor accounting *IFRS news n°34*
- Leases: how will they be defined in the future standard? *IFRS Highlights n°86*
- Leases: IASB staff prepare the 2nd exposure draft *A Closer Look n°64*
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach? *IFRS news n°59*
- Leases: redeliberations on major topics *A Closer Look n°42*
- Leases: sale and leaseback transactions *IFRS news n°59*
- Leases: stakeholders' comments are over critical *A Closer Look n°41*
- Leases: the profit or loss recognition pattern emerges! *A Closer Look n°57*
- Leases: the two boards take a break *IFRS news n°52*
- Leases: where are we now? *A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive *IFRS news n°61*
- Some important decisions on the Leases project *A Closer Look n°33*

## Levies

- An interpretation on levies charged for participation in a specific market expected soon *IFRS news n°54*
- Endorsement of IFRIC 21 – Levies *A Closer Look n°79*
- IFRIC issues definitive interpretation on levies (IFRIC 21) *IFRS News n°67, A Closer Look n°68*
- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee *A Closer Look n°57*
- Levies charged on entities that participate in a specific market – discussions continue *IFRS news n°62*
- Publication of two draft interpretations for comments *IFRS news n°56*

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## Management reports

*IASB 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

- 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*

## 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*

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- 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 project : revision of IAS 37 *IFRS News n°35*
- Publication of a draft standard on provisions *IFRS News n°31*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 "Provisions": fair value by the back door *IFRS n°9*
- Revision of IAS 37: the Board confirms its intention to go ahead *A Closer Look n°37*

## Q – R - S

### REACH

- Conforming costs *IASB news n°14*

## Rate-regulated activities

- Discussion Paper on rate-regulated activities  
*IFRS news n°81*
- EU will not adopt the IFRS 14 interim standard on rate-regulated activities  
*European Highlights n°93*
- IASB publishes interim standard on rate-regulated activities  
*IFRS news n°74*
- Regulated activities  
*IFRS news n°65*
- A standard on regulated operations coming soon It  
*News n°18*
- Price-regulated activities  
*News n°20*
- Proposed interim standard on rate-regulated activities not supported by EFRAG  
*News n°67*
- Exposure Draft - Rate Regulated Activities  
*News n°25*
- Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014  
*IFRS Highlights n°83*
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!  
*A Closer Look n°26*
- Rate Regulated Activities – a dead end?  
*IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities  
*IFRS news n°36*
- The IASB publishes its proposed interim standard on rate-regulated activities  
*IFRS news n°66*

## Real estate sales

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

## Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers  
*IFRS n°9*
- SEC proposal to eliminate reconciliation between IFRS and US GAAP  
*European matters n°5*
- SEC to accept IFRS financial statements  
*News n°4*
- Will compulsory reconciliation with US GAAP be ended?  
*IASB news n°7*

## Related parties

- Adoption of IAS 24 R  
*European matters n°36*

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

## Revenue recognition

- An overview of the main subjects discussed by the TRG at its March 2015 meeting  
*IASB news n°6, n°7, n°11, n°12, n°14, n°26*  
*A Closer Look n°88*
- Application of IFRS 15 – Revenue recognition: a TRG update  
*A Closer Look n°85*
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.  
*IFRS Highlights n°88*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?  
*IFRS news n°87*
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB  
*IFRS Highlights n°87*
- FASB confirms one-year deferral of Topic 606 mandatory effective date  
*IFRS Highlights n°90*
- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition  
*IFRS news n°47*
- IASB and FASB launch their redeliberations on the Revenue recognition project  
*A Closer Look n°41*
- IASB and FASB still discussing but close to agreement  
*A Closer Look n°62*
- IASB Discussion Paper on Revenue Recognition  
*A Closer Look n°18*
- IASB redeliberates proposed clarifications to IFRS 15  
*A Closer Look n°95*
- IFRS 15: a stabilised standard on revenue recognition at last!  
*IFRS Highlights n°96*
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations  
*A Closer Look n°90*
- IASB and FASB publish new Revenue Recognition standard, at last  
*IFRS News n°78*
- IASB and FASB set up a joint IFRS 15 transition group  
*IFRS News n°78*
- IASB and FASB publish joint Revenue Recognition standard at last  
*A Closer Look n°79*
- IASB confirms one-year deferral of IFRS 15 mandatory effective date  
*IFRS news n°91*
- IASB proposals to clarify certain provisions of IFRS 15  
*A Closer Look n°92*
- IASB publishes exposure draft on revenue recognition  
*IFRS News n°35*
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues  
*A Closer Look n°87*
- IFRS 15: 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*
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations  
*A Closer Look n°86*
- On-going joint redeliberation on Revenue Recognition  
*A Closer Look n°59, n°60, n°61*
- Proposed clarifications to IFRS 15 published  
*IFRS Highlights n°91*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date  
*IFRS Highlights n°89*
- Revenue: is the development of the future IFRS now marked out?  
*A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period  
*European matters n°51*
- Revenue recognition: how have stakeholders responded to the IASB's new proposals  
*A Closer Look n°57*
- Revenue recognition: major redeliberations complete!  
*A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements  
*IFRS news n°49*
- Revenue recognition project to be re-exposed  
*IFRS news n°46*
- Revenue recognition project: redeliberations have begun!  
*A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application  
*IFRS news n°65*
- Revenue Recognition: the broad principles of the future standard are known  
*A Closer Look n°71*
- Revenue Recognition: where are we now?  
*A Closer Look n°32*
- Shaping the conditions of recognition of revenue for construction contracts  
*IFRS news n°27*
- Should we expect changes in the recognition of revenue?  
*Focus Studies n°6*
- The EFRAG publishes a Discussion Paper on Revenue Recognition  
*News n°5*
- The scope of the future standard on revenue recognition has been defined  
*IFRS News n°31*
- The IASB and FASB continue their redeliberations on the Revenue recognition project  
*A Closer Look n°42, n°43, n°44, n°45*
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers  
*IFRS news n°56*
- The IASB confirms the single model for the recognition of revenue  
*IFRS news n°25*
- The future Revenue Recognition standard will soon be published!  
*IFRS News n°67*
- The new IASB exposure-draft on revenue recognition in 20 Q&A  
*A Closer Look n°50, n°51*
- The IASB project on revenue recognition in 15 Q&A  
*A Closer Look n°36*
- Third EFRAG Advisory Forum  
*IASB news n°1*

- Transition resource group created to address difficulties in implementing future revenue recognition standard  
*IFRS news n°69*
- TRG holds fourth meeting  
*IFRS Highlights n°87*
- TRG meeting held in November; outlook uncertain for 2016!  
*IFRS Highlights n°95*

## SEC

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

## 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*
- IASB considers IFRS IC recommendations on IFRS 2  
*IFRS news n°75, n°77*
- The IASB proposes three amendments to IFRS 2  
*IFRS Highlights n°83*
- IFRIC recommends the board to amend IFRS 2  
*IFRS news n°69*
- IFRIC 11 – Effective date in Europe  
*IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions  
*Focus Studies n°1*
- Measurement of cash-settled plans including a performance condition  
*IFRS news n°72*
- Occupational savings plans  
*IFRIC news n°1*

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## 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 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*
- Exposure Draft on Income Tax: part one  
*A Closer Look n°22*

- Exposure Draft on Income Tax: part two  
*A Closer Look n°23*
- IAS 12 – Uncertain tax positions: towards an interpretation  
*IFRS Highlights n°83*
- IASB publishes draft interpretation on uncertain tax positions (IAS 12)  
*IFRS Highlights n°93*
- IASB publishes limited amendments to IAS 12  
*IFRS Highlights n°96*
- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
*IFRS news n°75*
- Publication of a limited amendment to IAS 12  
*IFRS news n°40*
- Recognition and measurement of deferred tax assets when an entity is loss making  
*IFRS news n°72*
- Recognition of deferred tax assets for unrealised losses  
*IFRS news n°76,n°80*
- The IASB reviews the scope of its income tax project  
*IFRS news n°32*
- The Income Tax project is back...but in a slimmed-down version  
*A Closer Look n°37*

## 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  
*IFRS news n°26*

### Wording for rejection

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