

# Beyond the GAAP

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Mazars Newsletter on accounting standards



## From October 2006 to December 2017

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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  
*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*

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### IASB

- A new look for IFRS.org!  
*IFRS Highlights n°112*
- Change and continuity in IASB leadership  
*IFRS Highlights n°97*
- Consultation on IASB work plan 2016-2020  
*IFRS Highlights n°91*
- Françoise Florès joins IASB  
*IFRS Highlights n°105*
- IASB agenda  
*IFRS news n°13*
- IASB Board expanded  
*IFRS news n°19*
- IASB funding reviewed  
*News n°9*
- IASB makes major changes to its work plan  
*A Closer Look n°35*
- IASB launches a public consultation on its work plan  
*IFRS news n°47*
- IASB public consultation on the work plan: feedback statement expected shortly  
*IFRS news n°56*
- IASB publishes the outcomes from the IASB' Agenda Consultation 2011  
*A Closer Look n°62*
- IASB puts standard-setting on hold to work on better communication in financial reporting  
*A Closer Look n°105*
- IASB to defer the effective date of IFRS 9  
*IFRS news n°47*
- IASB unveils its mission statement  
*IFRS Highlights n°88*
- New IASB work plan as of 19 April 2010  
*IFRS news n°33*

- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc. *IASB news n°7*
- The credit crunch and the IASB's implication *IFRS news n°15*
- The IASB starts to put its research programme in order *IFRS Highlights n°100*
- The IASB updated its work plan *A closer Look n°32, IFRS news n°38, n°43, n°46, n°47, n°54, n°57, n°58, n°59, n°60, n°61, n°62, n°64, n°65, n°68, n°76, n°82, n°86, n°92, n°104, n°117*
- What will be the IASB's work programme be in 2010? *A closer Look n°29*

## IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board *IFRS news n°108*
- China joins IFRS Foundation Monitoring Board *IFRS news n°102*
- Creation of the IASB Monitoring Board *IFRS news n°19*
- Death of Wayne Upton, chair of the IFRS IC *IFRS Highlights n°103*
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees *News n°6*
- Four IASB members re-appointed for second term *IFRS news n°108*
- IFRS Foundation amends Constitution *IFRS Highlights n°105*
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards *IFRS Highlights n°100*
- Improvements to the notes: IFRS Foundation sets a good example *IFRS news n°89*
- Membership of ASAF *IFRS news n°65, n°90*
- Publication of the new IASCF constitution *IFRS news n°31*
- Review of the IASCF Constitution: second step *News n°18*
- Review of structure and effectiveness of IFRS Foundation *IFRS Highlights n°91*
- Round table on IASCF governance *IFRS news n°13*
- Second phase of the IASCF constitution review : Trustees' proposals *IFRS news n°26*
- The IASB is seeking a trustee and a new member *News n°7*
- The IASCF to review its constitution *IFRS news n°11, news n°14*
- 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 news 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 news n°108*

## Impairment

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

## Insurance contracts

- A transition resource group for IFRS 17 *IFRS Highlights n°114*
- Accounting for insurance contracts set to change over to IFRS 17 *IFRS Highlights n°111*
- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4 *IFRS Highlights n°95*
- IASB sets effective date for IFRS 17 – Insurance Contracts *IFRS Highlights n°105*
- IFRS 4 phase II: at last, the exposure draft *A Closer Look n°36*
- Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals *A Closer Look n°92*
- Insurance contracts – Publication of a new exposure draft *IFRS news n°68*
- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one) *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 project: IASB updates webpage *IFRS news n°102*
- EFRAG comments on the “insurance contracts” discussion paper *News n°6*
- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4 *European Highlights n°95*
- EFRAG launches insurance project field test *European matters n°68*
- EFRAG publishes results of field test on *Insurance Contracts* exposure draft *European matters n°74*
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9 *European matters n°113*
- EU endorses standards and amendments *European Highlights n°116*
- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel? *IFRS Highlights n°97*
- IFRS 4 – State of play *IASB news n°1*
- IFRS 4 Phase II – Towards a new exposure draft *IFRS news n°59*
- Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches *A Closer Look n°103*
- Insurance Contract Project – phase II *IASB news n°4*
- Insurance contracts project IFRS 4 phase II - latest developments *A Closer Look n°71*
- “Insurance” Discussion Paper: initial lessons from the consultation process *IFRS n°9*
- “Insurance” working party seeks candidates *News n°6*
- Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft *IFRS Highlights n°98*

- Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance ‘predominance ratio’ calculation for eligibility for the deferral approach *IFRS Highlights n°99*
- Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB concludes its deliberations and authorises exemptions for the accounts of equity-accounted insurance entities *IFRS Highlights n°100*
- Recognition of an insurance policy *IASB news n°7*

## Intangible assets

*IASB news n°2*

## Interim Financial Reporting

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

## Investment Property

- Exposure draft published on transfers of investment property *IFRS Highlights n°94*
- Transfers of Investment Property: IASB issues amendments to IAS 40 *IFRS Highlights n°106*

## IOSCO

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

## Joint arrangements

- Future standard on joint arrangements: the IASB agrees transitional provisions. *IFRS news n°32*
- Partial disposal of an interest in an associate or a joint venture *IFRS news n°34*
- IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations *IFRS news n°76*

## Joint ventures

- Application of IFRS 5 in the event of loss of joint control or significant influence *IFRS news n°32*
- Accounting for joint ventures *IASB news n°5*
- EFRAG: Working party on joint-ventures *European matters n°5*
- How should an investor account for contributing a subsidiary to a joint venture? *A Closer Look n°58*
- Recognition of joint ventures *IFRS news n°11*
- Recognition of “other net asset changes” in an associate or joint venture *IFRS news n°76*

## Leases

- Leases *IASB news n°5, news n°14, n°77, n°78, n°79, n°82*
- Definition of a lease under the future IFRS 16 *A Closer Look n°94*

- Effective date of IFRS 16 tentatively set at 1 January 2019  
*IFRS Highlights n°93*
  - EFRAG and European standard setters launch additional public consultation on Leases *European matters n°79*
  - EFRAG feedback on the additional public consultation and outreach event on the Leases project  
*European matters n°82*
  - EFRAG launches field test on the new draft standard on Leases.  
*News n°67*
  - EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16  
*European Highlights n°108*
  - EFRAG recommends European Union endorsement of IFRS 16  
*European Highlights n°109*
  - EFRAG requests public review of Leases standard prior to publication  
*European Highlights n°90*
  - EFRAG to hold outreach event on the Leases project  
*European Highlights n°80*
  - EU endorses standards and amendments  
*European Highlights n°116*
  - European adoption of IFRS 15 rescheduled  
*European Highlights n°90*
  - Exposure draft on Leases: part one *A Closer Look n°37*
  - Exposure draft on Leases: part two *A Closer Look n°38*
  - FASB publishes corrections and improvements to revenue standard  
*IFRS Highlights n°106*
  - FASB publishes new leases standard *IFRS Highlights n°97*
  
  - 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: EFRAG publishes Preliminary Consultation Document on endorsement advice  
*European Highlights n°104*
  - IFRS 16: key points of the new Leases standard  
*A Closer Look n°96*
  - IFRS 16 endorsement submitted to the European Parliament and Council for approval  
*European Highlights n°113*
  - Implementation of IFRS 16  
*IFRS Highlights n°97*
  - Leases: a new approach emerges *A Closer Look n°21*
  - Lease contracts in the accounts of the lessor *IFRS news n°23*
  - Leases : continued redeliberations *A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58*
  - Leases: curtain falls on redeliberations  
*A Closer Look n°87*
  - Leases: discussions continue on lessee accounting model  
*A Closer Look n°53*
  - Leases: derecognition model for lessor accounting  
*IFRS news n°34*
  - Leases: how will they be defined in the future standard?  
*IFRS Highlights n°86*
  
  - Leases: IASB staff prepare the 2nd exposure draft  
*A Closer Look n°64*
  - Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?  
*IFRS news n°59*
  - Leases: redeliberations on major topics *A Closer Look n°42*
  - Leases: sale and leaseback transactions *IFRS news n°59*
  - Leases: stakeholders' comments are over critical  
*A Closer Look n°41*
  - Leases: the profit or loss recognition pattern emerges!  
*A Closer Look n°57*
  - Leases: the two boards take a break *IFRS news n°52*
  - Leases: where are we now? *A Closer Look n°31*
  - Leases project: IASB Chairman goes on the offensive  
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  - Putting IFRS 16 into practice: practical advice from the IASB.  
*IFRS news n°107*
  - Some important decisions on the Leases project  
*A Closer Look n°33*
- ## Levies
- An interpretation on levies charged for participation in a specific market expected soon  
*IFRS news n°54*
  - Endorsement of IFRIC 21 – Levies *A Closer Look n°79*
  - IFRIC issues definitive interpretation on levies (IFRIC 21)  
*IFRS News n°67, A Closer Look n°68*
  - Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee *A Closer Look n°57*
  - Levies charged on entities that participate in a specific market – discussions continue  
*IFRS news n°62*
  - Publication of two draft interpretations for comments  
*IFRS news n°56*
- ## M
- ### Management reports
- 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  
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- ### 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*
  - Materiality: the IASB publishes two documents  
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- The IASB's guidance on making materiality judgments  
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## 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  
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## 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  
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- 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  
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- IFRS 8; IASB launches first post-implementation review  
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- IFRS 8 - Operating segments  
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- 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 news n°109*

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

### Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions  
*IFRS news n°27*
- Amendments to IAS 37 – Provisions  
*IASB news n°1*
- Dynamic provisioning enters the debate  
*IFRS news n°21*
- Evaluation of provisions  
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- Expected loss model  
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- Extension of the comment period for the IAS 37 exposure draft  
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- Finalisation of IAS 37 - Provisions  
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- 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  
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- Conforming costs *IASB news n°14*

### Rate-regulated activities

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

### Real estate sales

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

### Reconciliations between IFRS and US GAAP

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

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

### Related parties

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

### Revenue recognition

- *IASB news n°6, n°7, n°11, n°12, n°14, n°26*
- 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*
- 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*
- IFRS 15: a stabilised standard on revenue recognition at last!  
*IFRS Highlights n°96*
- IFRS 15: how has financial reporting changed since 31 December 2016? *A closer Look n°114*
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations *A Closer Look n°90*

- IASB and FASB publish new Revenue Recognition standard, at last *IFRS News n°78*
  - IASB and FASB set up a joint IFRS 15 transition group *IFRS News n°78*
  - IASB and FASB publish joint Revenue Recognition standard at last *A closer Look n°79*
  - IASB confirms one-year deferral of IFRS 15 mandatory effective date *IFRS news n°91*
  - IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
  - IASB publishes amendments to clarify IFRS 15 *A Closer Look n°99*
  - IASB publishes exposure draft on revenue recognition *IFRS News n°35*
  - IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues *A Closer Look n°87*
  - IFRS 15 endorsement on the right track! *European Highlights n°99*
  - IFRS 15: TRG considers more practical implementation issues *A Closer Look n°93*
  - IFRS draft on revenue recognition under fire *A Closer Look n°40*
  - IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
  - Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016? *A Closer Look n°109*
  - New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations *A Closer Look n°86*
  - On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
  - Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
  - Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
  - Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
  - Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
  - Revenue recognition: how have stakeholders responded to the IASB's new proposals *A Closer Look n°57*
  - Revenue recognition: major redeliberations complete! *A Closer Look n°64*
  - Revenue recognition : more disclosures required in interim financial statements *IFRS news n°49*
  - Revenue recognition project to be re-exposed *IFRS news n°46*
  - Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
  - Revenue recognition: IASB finally decides to permit early application *IFRS news n°65*
  - Revenue Recognition: the broad principles of the future standard are known *A Closer Look n°71*
  - Revenue Recognition: where are we now? *A Closer Look n°32*
  - Shaping the conditions of recognition of revenue for construction contracts *IFRS news n°27*
  - Should we expect changes in the recognition of revenue? *Focus Studies n°6*
  - The EFRAG publishes a Discussion Paper on Revenue Recognition *News n°5*
  - The scope of the future standard on revenue recognition has been defined *IFRS News n°31*
  - The IASB and FASB continue their redeliberations on the Revenue recognition project *A Closer Look n°42, n°43, n°44, n°45*
  - The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers *IFRS news n°56*
  - The IASB confirms the single model for the recognition of revenue *IFRS news n°25*
  - The future Revenue Recognition standard will soon be published! *IFRS News n°67*
  - The new IASB exposure-draft on revenue recognition in 20 Q&A *A Closer Look n°50, n°51*
  - The IASB project on revenue recognition in 15 Q&A *A Closer Look n°36*
  - Third EFRAG Advisory Forum *IASB news n°1*
  - Transition resource group created to address difficulties in implementing future revenue recognition standard *IFRS news n°69*
  - TRG holds fourth meeting *IFRS Highlights n°87*
  - TRG meeting held in November; outlook uncertain for 2016! *IFRS Highlights n°95*
- ## SEC
- IFRS adoption in the US... in 2015 at the earliest! *IFRS News n°31*
  - SEC proposals for improving financial reporting in the United-States *IFRS n°9*
- ## 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*
- Publication of narrow-scope amendments to IFRS 2 *IFRS news n°101*

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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*
- IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12) *A Closer Look n°112*
- 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*
- 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, n°2*