

# Beyond the GAAP

MAZARS' NEWSLETTER ON ACCOUNTING STANDARDS

## A

### Accounting bodies

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

### Accounting policies, accounting estimates, errors

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

### Adoption of standards and interpretations

- Adoption of amendments to IAS 27 on use of the equity method in separate financial statements  
*European Highlights n°95*
- Adoption of Disclosure Initiative amendments to IAS 1  
*European Highlights n°95*
- Adoption of IFRS standards in Europe: a new, longer, more political and uncertain process? *Focus studies n°4*
- Changes to the procedure for adoption of IFRS in Europe  
*IASB news n°3*
- Endorsement of IFRIC 10 and IFRIC 11  
*IFRIC news n°5*
- EFRAG recommendation on adoption of the IASB standards  
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- EU adopts swathe of standards  
*European matters n°62*
- European Commission launches consultation on the impact of IFRSs  
*European Highlights n°80*
- Standards endorsement process  
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- Towards a quicker adoption of IFRS standards in Europe  
*News n°11*

### Agenda decision

- Compilation of IFRS IC agenda decisions published (Volume 1)  
*IFRS Highlights n°137*
- IFRS IC publishes agenda decision on accounting for deferred tax related to an investment in a subsidiary  
*IFRS Highlights n°145*
- IFRS IC publishes agenda decision on sale-and-leaseback transactions with variable payments  
*IFRS Highlights n°145*
- IFRS IC publishes agenda decision on transfer payments for footballers  
*IFRS Highlights n°145*
- Second compilation of IFRS IC agenda decisions published  
*IFRS Highlights n°143*

### Annual improvements

- Adoption of the Annual improvements  
*European matters n°19*
- Adoption of Annual Improvements to IFRS 2012-2014 Cycle  
*European Highlights n°95*
- Adoption of the 2014-2016 cycle of Annual Improvements  
*European Highlights n°120*
- Annual improvements process  
*IFRS news n°12*
- Annual improvements to IFRSs  
*IASB news n°7*
- Annual improvements to IFRSs : what's new in 2010  
*IFRS News n°30*
- Annual Improvements 2009-2011 Cycle endorsed in Europe  
*European matters n°65*
- Annual improvements to IFRSs – Cycle 2010-2012  
*A Closer Look n°57*
- Annual Improvements to IFRS 2014-2016 Cycle exposure draft  
*IFRS news n°94*

- Annual Improvements cycle 2014-2016 published  
*IFRS Highlights n°106*
- Annual Improvements 2015-2017 Cycle adopted by the EU  
*European Highlights n°106*
- Endorsement of annual improvements *IFRS news n°32*
- Endorsement of the May 2010 Improvements to IFRSs  
*European matters n°42*
- Endorsement of the 2010-2012 Annual improvements Cycle  
*European Highlights n°85*
- Endorsement of the 2011-2013 Annual improvements cycle  
*European matters n°84*
- Exposure draft on annual improvements to IFRS: 2010-2012 cycle  
*IFRS news n°55*
- IASB's annual omnibus of improvements to IFRS  
*A Closer Look n°34*
- IASB concludes 2010–2012 & 2011–2013 Annual Improvements Cycles  
*A Closer Look n°73*
- IFRS improvements, 2009 project *IFRS News n°26*
- IFRS improvements, 2011 project *IFRS News n°46*
- IFRS improvement project: what amendments are being proposed?  
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- Improvements to IFRSs - year 2008 *IFRS News n°12*
- Improvement to IFRS standards - 2009 version  
*A Closer Look n°22*
- Improvements to IFRSs, 2009 project *A Closer Look n°27*
- Improvements to IFRSs: the IASB issued two cycles  
*IFRS news n°72*
- Improvements to IFRSs – 2012-2014 Cycle  
*IFRS news n°72, n°81*
- Improvements to IFRSs – 2015-2017 Cycle  
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- Improvements to IFRSs – 2018-2020 Cycle  
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- Publication of Annual Improvements to IFRSs  
*IFRS News n°12*
- Publication of the 2009-2011 Cycle of Annual Improvements  
*IFRS news n°56*
- Publication of the 2010-2013 Cycle of Annual Improvements  
*IFRS news n°62*
- Proposed improvements to IFRSs *A Closer Look n°17*
- State of play in the IFRS annual improvements process  
*IFRS news n°10*
- The IASB publishes Improvements to IFRSs – 2015-2017 Cycle  
*A Closer Look n°117*
- 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  
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*A Closer Look n°50*
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- Effective date of future standards *IFRS news n°43*
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- Presentation and publication of the ICAEW report on the implementation of IFRS in Europe *European matters n°6*

- Survey on the effective dates of new texts  
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- Discontinued operations and assets held for sale  
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- IFRS 5: an involving standard  
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- IFRS Interpretations Committee clarifies some aspects of IFRS 5  
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- New definition of a discontinued operation: the Board decides.  
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- Publication of an exposure draft on the definition of discontinued operations  
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- Round table on IASCF governance  
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- The definition of a discontinued operation in IFRS 5 may not be amended after all  
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- The IFRIC looks at IFRS 5  
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### Biological assets

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

### Borrowing costs

- Adoption of the revised IAS 23  
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- European impact study on the implementation of the revised IAS 23 – Borrowing Costs  
*European matters n 12*
- IAS 23 - Borrowing costs  
*IASB news n°1, News n°3*
- IAS 23: IFRS IC publishes two agenda decisions  
*IFRS Highlights n°125*
- Practical difficulties in the application of the revised IAS 23: IASB clarifications on the calculation of the capitalization rate for general borrowing costs  
*IFRS News n°26*
- Real estate development and borrowing costs (IAS 23)  
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- Potential impacts of a no-deal Brexit on financial reporting.  
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- IFRS 3 amendments to the reference to the conceptual framework  
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- Business combinations and consolidation: highlights of the new standards in 25 questions and answers  
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- Business combinations phase II  
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- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27  
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- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27  
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- Draft narrow-scope amendments to IFRS 3  
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- ESMA report on the quality of financial information on business combinations  
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- EFRAG publishes a Discussion Paper on Business Combinations under Common Control  
*European matters n°52*
- EFRAG study on goodwill  
*European Highlights n°103*
- Entities invited to share their practical experience of IFRS 3  
*European matters n°75*
- European impact study for IFRS 3 and IAS 2  
*European matters n°18*
- IASB clarifies definition of a business in IFRS 3  
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- IASB launches post-implementation review of IFRS 3  
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*IFRS news n°74, A Closer Look n°75*
- IASB publishes a Discussion Paper on business combinations and impairment testing  
*A Closer Look n°143*
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview  
*A Closer Look n°8*
- IASB reports on IFRS 3 PiR  
*IFRS Highlights n°90*
- IFRS 3R: new definition of a “business” adopted by European Commission  
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- Impact of IAS 27R on operations other than business combinations  
*A Closer Look n°35*
- Launch of post-implementation review of IFRS 3  
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- Post-implementation Review IFRS 3 – What next?  
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- Progress report on Goodwill and Impairment project  
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- Proposed amendments to IFRS 3 and IFRS 11 (published on 29 June 2016)  
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- Publication of two draft interpretations for comments  
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- Request for Information to be published for PIR of IFRS 10, 11 and 12 *IFRS Highlights n°143*
- 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*

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- 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*
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- 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

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- Conceptual framework: latest IASB publications *IFRS news n°12*
- Conceptual framework: evaluation *IFRS news n°21*
- Conceptual Framework for financial reporting: IASB publishes exposure draft *IFRS Highlights n°89*
- Definition of a liability *IFRS news n°13*
- EFRAG requests two-month extension of comment period on Conceptual Framework exposure draft *European Highlights n°91*
- Extension of the comment period for the conceptual framework *IFRS Highlights n°92*
- General definition of liabilities *IASB news n°7*
- IASB completes the first phase of its Conceptual Framework Project *News n°37*
- IASB publishes Discussion Paper on the Conceptual Framework *News n°69*

- IASB reviews the Conceptual Framework for IFRSs *A Closer look n°69*
- IFRS Conceptual Framework revision: key points in 9 pages (instead of 200!) *A Closer look n°90*
- Key features of the new IFRS Conceptual Framework *A Closer look n°121*
- Measurement *IASB news n°7*
- The new Conceptual Framework is here! *IFRS Highlights n°120*

### Concession arrangements

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

### Consolidation

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- Acquisition of an interest in a joint operation: proposed amendments to IFRS 11 *IFRS news n°62*
- Acquisition of an interest in a joint operation: IFRS Interpretations Committee looks at comment letters *IFRS news n°69*
- Adoption of amendments to IFRS 10, IFRS 11, IFRS 12, IAS 27 and IAS 28 for investment entities *European matters n°72*
- Adoption of amendments to IFRS 11 on accounting for acquisitions of interests in joint operations *European Highlights n°94*
- Adoption of IAS 28 amendment *European Highlights n°130*
- Agenda decisions on the investment in a subsidiary in the entity's separate financial statements *IFRS news n°129*
- ANC recommendation in the presentation of the result of joint-ventures and associates for using the equity method *France n°66*
- ARC supports the postponement of the mandatory application date of the consolidation package *European matters n°56*
- Consolidation exemption for investment entities *IFRS news n°31, n°57*
- 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*
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- Demise of the project to clarify the accounting treatment of “other net asset changes” in an associate or joint venture *IFRS News n°78*
  - ED9: towards the elimination of proportionate consolidation? *A Closer Look n°9*
  - EFRAG launches new study on IFRS 10 *IFRS news n°54*
  - EFRAG publishes conclusions of field-tests study on consolidation standards *European matters n°53*
  - EFRAG publishes its draft endorsement advice(s) on the news standards on consolidation *European matters n°52*
  - Effective date of amendments to IFRS 10 and IAS 28 postponed indefinitely *IFRS Highlights n°95*
  - Elimination of proportionate consolidation: release of the exposure draft *IASB news n°6*
  - Europe endorses amendments to transitional arrangements for the standards on consolidation *European matters n°66*
  - Exposure Draft ED 10 - Consolidated Financial Statements *A Closer Look n°18*
  - Final standards on consolidation published *IFRS news n°45*
  - IASB clarifies the accounting for acquisitions of interests in joint operations *IFRS news n°77, A Closer Look n°78*
  - IASB proposes amendment to accounting treatment of other changes in an investor’s interest in an associate’s equity under IAS 28 *IFRS news n°59*
  - IASB publishes a staff draft of the future standard on Consolidation *IFRS news n°37*
  - IASB publishes clarifications on investment entities *A Closer Look n°84*
  - IASB round tables on consolidation and derecognition of financial instruments *IFRS news n°22*
  - IFRS 11: IFRS IC finally publishes its reasons for rejecting some issues *A Closer Look n°83*
  - IFRS rules on transition requirements for IFRS 10 *IFRS news n°56*
  - IFRS consolidation scope and non-significant entities *IASB news n°6*
  - IFRS IC addresses the application difficulties of IFRS 11 - at last *IFRS news n°71*
  - Is it the end of proportionate consolidation? *A Closer Look n°45*
  - Narrow-scope amendment to IAS 27 - Equity method *IFRS news n°72, n°80*
  - Publication of exposure draft on transition guidance in IFRS 10 *IFRS news n°51*
  - Publication of investment Entity amendments *IFRS news n°61*
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  - Proportional integration *IASB news n°1*
  - Proposed amendments to IAS 28: Share if Other Net Asset Changes *A Closer Look n°61*
  - Proposed postponement of amendments to IFRS 10 and IAS 28 *IFRS Highlights n°91*
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  - Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements *IFRS news n°75*
  - Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board *IFRS news n°69*
  - Recognition of sale or contribution of assets between an entity and its associate or joint venture *IFRS news n°69*
  - Standards on consolidation: the IASB will not defer the effective date *IFRS news n°52*
  - The IASB clarifies IFRS 10 transitional provisions *IFRS news n°50*
  - The IASB clarifies the accounting treatment of joint arrangements *A Closer Look n°80*
  - The IASB publishes an amendment to IAS 28 on the measurement of long-term interests in associates and joint ventures *IFRS Highlights n°115*
  - The IASB proposed to exempt investment entities from consolidation *IFRS news n°48*
  - The IASB publishes its near final drafts of future standards on consolidation *A Closer Look n°44*
  - The IFRS Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements *A Closer Look n°75*
  - The key points of IFRS 10 on consolidated financial statements in 15 Q&As *A Closer Look n°46*
  - Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures *IFRS news n°56*
  - Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments *IFRS news n°56*
  - What are the prospects for proportionate consolidation? *Focus Studies n°4*
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  - Forthcoming interpretation on contingent prices arising from the purchase of single assets *IFRS news n°41*
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- ## Control
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- Adoption of IFRS standards by US companies: no clarification! *IFRS news n°21*
- IASB – EFRAG “Convergence” meeting *IASB news n°1, IASB news n°6*
- IASB and FASB restate their desire for convergence *IFRS news n°27*
- IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions *IFRS news n°74*
- Japan IFRS convergence project continues *IASB news n°1*
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## Customer loyalty programmes

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- D20: client loyalty programmes *IFRIC news n°3*
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- IASB publishes revised versions of Due Process Handbook and IFRS Foundation Constitution *IFRS Highlights n°146*
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- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes *European matters n°58*
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- European Commission nominates new President of EFRAG *European Highlights n°87*
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- European Commission to discuss the future of corporate reporting *European Highlights n°125*
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- Emission trading schemes: premises for a future standard *IFRS news n°37*
- Emission rights *IFRS news n°21*
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- Defined benefit plans: IASB confirms the main proposals of the exposure draft *IFRS News n°38*
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- IAS 19 provisions on discount rates to remain unchanged *IFRS News n°27*
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14 *IFRS Highlights n°90*
- IASB publishes a DP on IAS 19 – Employee Benefits *News n°10*
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- Post-employment benefits: first decisions from the IASB  
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- Proposed amendment to IFRIC 14  
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- Publication of an exposure draft on defined benefits plans  
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- Publication of the amended IAS 19  
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- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation  
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- Revised IAS 19 : the key points in 10 questions and answers  
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- Some decisions applicable to the 2009 financial statements  
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- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14  
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- What amendments to IAS 19 are suggested (ED/2010/3)?  
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- Adoption of IFRIC 19 Interpretation  
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- Distinction between debt and equity  
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- Debt / Equity distinction  
*IASB news n°7 / IFRS News n°2, n°16, n°30, n°32*
- Debt / equity distinction : IASB decides to defer the project  
*IFRS news n°38*
- Equity instruments re-purchasable at fair value  
*IASB news n°5*
- First decision on the Debt/Equity Project  
*IFRS news n°17*
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments  
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- IFRS Interpretations Committee continues working on application of IAS 19  
*IFRS news n°69*
- Liability/equity  
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- Publication of a Discussion Paper on the debt/equity distinction  
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- 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)

- Accounting for COVID-19-related rent concessions: ESMA publishes Public Statement on co-ordinated supervisory action by national regulators  
*European Highlights n°146*
- Alternative Performance Measures: ESMA publishes a review of compliance with its guidelines  
*European Highlights n°139*
- The European Securities and Markets Authority (ESMA) is now operational  
*European matters n°41*
- ESMA (formerly CESR): 10th extract from the database of enforcement  
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- ESMA (formerly CESR): 11th extract from the database of enforcement  
*European matters n°48*
- ESMA encourages companies to improve quality of disclosures in financial statements  
*European Highlights n°93*
- ESMA: 12th extract from the database of enforcement  
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- ESMA: 13th extract from the database of enforcement  
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- ESMA: 19th extract from database of enforcement decisions  
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- ESMA: 21th extract from the database of enforcement  
*European Highlights n°115*
- ESMA: 22nd extract from the enforcement database  
*European Highlights n°121*
- ESMA publishes 23rd extract from enforcement decisions database  
*European Highlights n°135*
- ESMA publishes 24th extract from IFRS enforcement decisions database  
*European Highlights n°143*
- ESMA and the AMF publish recommendations for 2019 financial reporting  
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- ESMA calls for improvements in disclosures related to goodwill impairment  
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- ESMA issues Public Statement on IFRS 15 implementation and disclosures  
*European Highlights n°102*
- ESMA makes some recommendations regarding the implications of the COVID-19 pandemic on the half-yearly financial reports  
*European Highlights n°144*
- ESMA public statement on sovereign debt in IFRS financial statements  
*IFRS news n°50*
- ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12  
*A Closer Look n°118*
- ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts  
*European Highlights n°92*
- ESMA publishes guidelines on alternative performance measures  
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- ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines  
*European Highlights n°92*
- ESMA publishes recommendations on Alternative Performance Measures  
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- ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries *European Highlights n°113*
- ESMA publishes report on the accounting practices of European financial institutions *European matters n°72*
- ESMA publishes report on European enforcers' activities in 2015 *European Highlights n°98*
- ESMA publishes updated Q&A on its Guidelines on APMs in light of COVID-19 pandemic *European Highlights n°143*
- ESMA publishes 2016 report on activities of European accounting enforcers *European Highlights n°110*
- ESMA publishes 2018 report on European enforcers' regulatory and enforcement activities *European Highlights n°131*
- ESMA publishes 2019 report on European enforcers' regulatory and enforcement activities *European Highlights n°143*
- ESMA's 2017 report on the activities of IFRS enforcers in Europe *European Highlights n°121*
- ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures *European Highlights n°115*
- ESMA report on implementation of IFRS *IFRS news n°69*
- ESMA report on the activities of IFRS Enforcers in Europe *European matters n°78*
- ESMA seeks to circumscribe use of financial indicators *A Closer Look n°76*
- Materiality in financial reporting: ESMA extends comment period *European matters n°47*
- Report on European regulators' activity in 2014 *European Highlights n°87*
- The ESMA publishes two public statements on IFRS financial Information *European matters n°47*
- What are the ESMA recommendations for the 2012 reporting period? *A Closer Look n°61*
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- What are the ESMA's priorities for 2014 financial statements? *A Closer Look n°82*
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- What are ESMA's and the AMF's recommendations for the 2017 year-end? *A Closer Look n°115*
- ESMA and AMF publish recommendations for 2018 financial reporting *A Closer Look n°126*

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

- Plan to simplify the legal and accounting environment for corporates *News n°7*
- EC sets out accounting measures for long-term financing of the European economy *European matters n°76*
- ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG *European Highlights n°100*
- European Commission evaluates corporate reporting *European Highlights n°119*
- European Commission launches consultation on the European Supervisory Authorities *European Highlights n°109*
- European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015 *European Highlights n°103*
- European perspective on the move towards global accounting standards *IFRS news n°60*
- Evaluation of 10 years of IFRS in Europe: European Commission report published *A Closer Look n°90*

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- Draft standard on fair value measurement *A closer Look n°27*
- Fair Value Measurement: a new exposure draft *IFRS news n°33*
- Fair value measurement specifications *IASB news n°7, IFRS news n°13, news n°14*
- ESMA report on IFRS 13 implementation *European Highlights n°113*
- Exposure-draft-Guidance on fair value measurement *IFRS news n°23*
- Disclosure proposal on Level 3 fair value measurements *IFRS news n°35*
- IASB launches Post-implementation Review of IFRS 13 *IFRS Highlights n°111*
- IFRS IC rules on the classification of fair value measurements received from third parties *IFRS Highlights n°81*
- IFRS Foundation and IVSC launch cooperation *IFRS news n°75*
- IFRS 13 Fair Value Measurement published *IFRS News n°45*
- Procedures for fair value measurement *IFRS news n°15*
- Report on the IFRS 13 post-implementation review *IFRS Highlights n°128*
- The IASB Publishes a near final draft of future standard on fair value measurement *IFRS news n°44*

- The IASB Publishes a standard on fair value  
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- Unit of account and quoted investments  
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## Financial crisis

- 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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- The Commission wants to strengthen accounting standards bodies  
*European matters n°19*
- The IASB and the financial crisis: where do we stand?  
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- Adoption of amendments to IFRS 9  
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- Adoption of amendments on embedded derivatives and reclassification  
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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  
*IFRS news n°72*
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006  
*Focus Studies n°4*
- Basel Committee studies prudential impact of IFRS 9 on banking sector  
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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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- Directive 2013/34/EU on annual and consolidated financial statements  
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- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7  
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- Disclosures in the interim accounts under IFRS 9  
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- Disclosures on investments excluded from IAS 39  
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- Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders  
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- Europe endorses the amendments to IFRS 7: Disclosures-Transfers of Financial Assets  
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- Europe investigates the impact of IFRS 9 on long-term investment  
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- European Parliament publishes four studies as part of EU adoption process for IFRS  
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- Exposure draft on presentation of financial statements: comment deadline coming up soon!  
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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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- IASB publishes update on Principles of Disclosure project  
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- IASB: What are the key principles for disclosure of financial information?  
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- IFRS 7 – Some Q&As on the eve of the first application  
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- IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements  
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- IFRS financial statements: the main traps to avoid  
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- Information to be disclosed in the notes *IFRS news n°30*
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- Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!  
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- Presentation of financial statements under IFRSs: publication of an exposure draft *A Closer Look n°139*
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- Presentation of items of OCI in a single statement: exposure draft expected shortly *IFRS news n°32*
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- Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1  
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- Proposed amendments to IFRS 7 and IAS 39 abandoned  
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- The IASB addresses the principles behind disclosures in financial statements  
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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  
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- The IASB publishes a case study report on improving disclosures  
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- The IASB publishes the IFRS 7 amendment  
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- Accounting for financial instruments: no change expected in the short term  
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- Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A  
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- Application of the ‘highly probable’ criterion when the notional amount of the hedging instrument is dependent on the outcome of the hedged item (IAS 39/IFRS 9)  
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- Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions  
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- Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category  
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- Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018  
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- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required  
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- EBA consults on draft guidelines for implementation and application of IFRS 9  
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- EFRAG answers a European Commission question on accounting for equity interests in IFRS 9  
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- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9  
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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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- 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!  
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- 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  
*A Closer Look n°40*
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations  
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- Fair value hedging: the IASB moves the debate forward  
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- FASB proposals on financial instruments: reactions and impact on convergence  
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- FICE Discussion Paper: the Board’s preferred approach to classifying financial instruments as liabilities or equity  
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- Financial assets can now be reclassified  
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- Financial Instruments project: last decisions of 2011  
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- Financial assets with particular contractual prepayment options  
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- Financial liabilities: a first look at the forthcoming exposure draft  
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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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- 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  
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- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date  
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- IASB postpones the mandatory application of IFRS 9  
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- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)  
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- IASB publishes exposure draft ahead of IBOR rate reform  
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- New standard for recognition of financial instruments *IFRS news n°17*
- Offsetting financial assets and financial liabilities: convergence will wait! *IFRS news n°47*
- Physical settlement of contracts to buy or sell non-financial items (IFRS 9) *IFRS Highlights n°131*
- Presentation of 'cured' credit-impaired financial assets in the statement of profit or loss *IFRS Highlights n°131*
- Presentation of OCI in a single statement: are IASB and FASB having second thoughts? *IFRS News n°38*
- Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g *IFRIC news n°7*
- Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities *IFRS news n°51*
- Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments *A closer Look n°28*
- Publication of the exposure draft on measurement of financial liabilities *IFRS news n°34*
- Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting *IFRS news n°72*
- Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting *IFRS news n°68*
- Publication of the final interpretations IFRIC 16 *News n°13*
- Questionnaire on the exposure draft Financial instruments: amortised cost and impairment *IFRS news n°33*
- Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB *A Closer Look n°69*
- Recent progress on Financial Instruments project (IFRS 9) *A Closer Look n°58*
- Redeliberations of offsetting financial assets and financial liabilities *IFRS news n°46*
- Redeliberations on Hedge Accounting exposure draft *IFRS News n°45*
- Reducing the complexity of IAS 32 and IAS 39 *IFRS news n°11*
- Reform of interbank interest rate benchmarks: proposed amendments to IAS 39 and IFRS 9 on affected hedging relationships *A Closer Look n°134*
- Reopening of Phase 1 of IFRS 9: Classification and measurement *IFRS news n°52, n°56*
- Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published *IFRS news n°61, A Closer Look n°64*
- Reopening IFRS 9 phase 1, Classification and measurement : the case of regulated interest rates *IFRS news n°60*
- Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting *A Closer Look n°74*
- Review of IAS 39 - Financial Instruments *IFRS news n°22, IFRS news n°26*
- Revision of hedge accounting under IFRS: review draft published on general hedge accounting *A Closer Look n°59*
- Second ITG meeting on provisioning under IFRS 9 *IFRS News n°92*
- Taking account of credit enhancement in the measurement of expected credit losses *IFRS Highlights n°131*
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- The Board continues redeliberations of the Impairment phase of IFRS 9 *IFRS News n°44*
- The European Commission asks the IASB to amend IAS 39 *A Closer Look n°16*
- The IASB confirms its position on debt modifications under IFRS 9 *IFRS Highlights n°115*
- The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015 *IFRS news n°46*
- The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options *IFRS Highlights n°115*
- The IASB publishes its FICE discussion paper *IFRS Highlights n°123*
- The IASB publishes the full and final version of IFRS 9 on financial instruments! *IFRS News n°80*
- The IFRIC clarifies the meaning of "significant or prolonged decline" *IFRS news n°25*
- The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan *A Closer Look n°56*
- The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9 *IFRS News n°41*
- The FASB publishes its exposure draft on financial instruments *IFRS news n°34*
- Third meeting of ITG dealing with impairment issues under IFRS 9 *IFRS Highlights n°95*
- What does the future hold for the recognition of financial instruments? *A Closer Look n°14*
- What should be the basis for the recognition of debt and other liabilities? *IFRS news n°18*

## First-time Adoption

- Adoption of the amendments to IFRS 1 and IAS 27 *European matters n°19*
- Amendment to IFRS 1 – Government Loans endorsed in Europe *European matters n°65*
- IFRS 1 Amendment: removal of fixed application dates *IFRS news n°37*
- Limited amendment to IFRS 1: elimination of the fixed application date *IFRS news n°40*

- Proposed amendment to IFRS 1: government loans with a below-market rate of interest *IFRS news n°49*
- Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation *IFRS news n°40*
- Publication of an exposure draft on the exemptions for first-time adoption of IFRSs *IFRS news n°15*
- Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest *IFRS news n°54*
- Revision of IFRS 1 *IFRS news n°17*
- Severe hyperinflation: IASB publishes a limited exposure draft *IFRS news n°37*

## Functional currency

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

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## Handbook

- IASCF trustees publish the “Due process Handbook for the IFRIC” *IFRIC news n°3*
- EFRAG calls on the IASB to introduce a public fatal flaw review *European Highlights n°81*
- IFRIC draft Due Process Handbook *IFRIC news n°2*
- The annual improvements process : proposals to amend the Due Process Handbook for the IASB *IFRS news n°37*

## Hyperinflation

- Hyperinflation in Argentina: IAS 29 is back on the menu *A Closer Look n°128*
- IPTF publishes document for discussion on hyperinflationary economies *IFRS Highlights n°140*

## IASB

- A new look for IFRS.org! *IFRS Highlights n°112*
- Change and continuity in IASB leadership *IFRS Highlights n°97*
- Consultation on IASB work plan 2016-2020 *IFRS Highlights n°91*
- Françoise Florès joins IASB *IFRS Highlights n°105*
- IASB agenda *IFRS news n°13*
- IASB Board expanded *IFRS news n°19*
- IASB Chair heralds move towards more integrated information *IFRS Highlights n°138*

- IASB funding reviewed *News n°9*
- IASB makes major changes to its work plan *A Closer Look n°35*
- IASB launches a public consultation on its work plan *IFRS news n°47*
- IASB public consultation on the work plan: feedback statement expected shortly *IFRS 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 publishes 2020 consultation schedule *IFRS Highlights n°140*
- IASB to defer the effective date of IFRS 9 *IFRS news n°47*
- IASB unveils its mission statement *IFRS Highlights n°88*
- Impact of the COVID-19 pandemic on IASB work plan *IFRS Highlights n°143*
- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc. *IASB news n°7*
- The credit crunch and the IASB’s implication *IFRS news n°15*
- The IASB ends its improvement projects on IFRS 8 and discount rates *IFRS news n°130*
- IASB stakeholder consultations resume from May 2019 *IFRS Highlights n°132*
- The IASB starts to put its research programme in order *IFRS Highlights n°100*
- The IASB updated its work plan *A closer Look n°32*  
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- What will be the IASB’s work programme be in 2010? *A closer Look n°29*

## IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board *IFRS Highlights n°108*
- China joins IFRS Foundation Monitoring Board *IFRS Highlights n°102*
- Creation of the IASB Monitoring Board *IFRS news n°19*
- Death of Wayne Upton, chair of the IFRS IC *IFRS Highlights n°103*
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees *News n°6*
- Four IASB members re-appointed for second term *IFRS Highlights n°108*
- IFRS Foundation amends Constitution *IFRS Highlights n°105, n°127*
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards *IFRS Highlights n°100*

- IFRS Foundation considers the contribution of IFRS standards to the public good *IFRS Highlights n°118*
- IFRS Foundation consults on length of service for Trustee Chair and Vice-Chairs *IFRS news n°124*
- IFRS Foundation proposes amendments to the Due Process Handbook *IFRS Highlights n°132*
- Improvements to the notes: IFRS Foundation sets a good example *IFRS news n°89*
- Membership of ASAF *IFRS news n°65, n°90*
- Publication of the new IASCF constitution *IFRS news n°31*
- Review of the IASC Foundation Constitution: second step *News n°18*
- Review of structure and effectiveness of IFRS Foundation *IFRS Highlights n°91*
- Round table on IASCF governance *IFRS news n°13*
- Second phase of the IASCF constitution review : Trustees' proposals *IFRS news n°26*
- The IASB is seeking a trustee and a new member *News n°7*
- The IASCF to review its constitution *IFRS news n°11, news n°14*
- The IFRS Foundation consults on trustee service length *IFRS Highlights n°123*
- The Monitoring Board work plan *IFRS Highlights n°121*
- Two new trustees appointed at the IASCF *News n°17*
- Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS *IFRS Highlights n°98*

## IFRS and SMEs

*News n°6*

- 80% of European SMEs favour a common accounting framework *A Closer Look n°9*
- Call for comments on the SMEIG's draft Q&As *IFRS news n°48*
- European Commission expresses concerns regarding IFRS for SMEs *European matters n°6*
- Exposure draft expected by the end of the year *Focus Studies n°1*
- IASB publishes exposure-draft on IFRS for SMEs *IASB news n°3*
- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs *IFRS Highlights n°89*
- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last *IFRS news n°19*
- IFRS for SMEs: the IASB launches a comprehensive review *IFRS news n°57*
- IFRS for SMEs: what do the stakeholders think in Europe? *IFRS news n°34*
- SME Implementation Group publishes two new Q&As *IFRS news n°55*
- The SME Implementation Group appointed *News n°36*

- The SME Implementation (SMEIG) publishes its first Q&A *IFRS News n°46*
- The IASB continues its comprehensive review of IFRS for SMEs *IFRS News n°67*

## IFRS Interpretations Committee (ex IFRIC)

- Appointment to the Interpretations Committee *IFRS Highlights n°101*
- Appointment of new IFRIC members *IFRIC news n°4, News n°13, News n°34*
- IFRIC vacancies *News n°7*
- From 12 to 14 members at the IFRIC Board *News n°11*
- Sue Lloyd appointed as chair of IFRS Interpretations Committee *IFRS Highlights n°108*

## Impairment

- Discussion paper on goodwill and impairment *IFRS Highlights n°142*
- ESMA calls for improvements in disclosures related to goodwill impairment *A Closer Look n°63*
- IAS 36 - Impairment of Assets: Points to note at 30 June 2009 *A Closer Look n°24*
- IFRIC will not address interactions between IAS 36 and IFRS 8 *IFRS news n°30*
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets *IFRS news n°63*
- Publication of a limited amendment to IAS 36 *IFRS news n°67*

## Insurance contracts

- A transition resource group for IFRS 17 *IFRS Highlights n°114*
- Accounting for insurance contracts set to change over to IFRS 17 *IFRS Highlights n°111*
- Amendments to IFRS 17 and IFRS 4 published *IFRS Highlights n°145*
- Comments on Exposure Draft of amendments to IFRS 17 and IASB's plan of action *A Closer Look n°138*
- EFRAG comments on the "insurance contracts" discussion paper *News n°6*
- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4 *European Highlights n°95*
- EFRAG launches insurance project field test *European matters n°68*
- EFRAG launches limited update of IFRS 17 impact analysis *European Highlights n°140*
- EFRAG publishes three background briefing papers on insurance contracts *European Highlights n°120*
- EFRAG publishes results of field test on Insurance Contracts exposure draft *European matters n°74*
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9 *European matters n°113*

- EU endorses standards and amendments  
*European Highlights n°116*
  - First TRG meeting on the introduction of IFRS 17  
*IFRS Highlights n°119*
  - Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?  
*IFRS Highlights n°97*
  - IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4  
*IFRS Highlights n°95*
  - IASB planning amendments to IFRS 17 – Insurance Contracts  
*IFRS Highlights n°129, n°130, n°131*
  - IASB sets effective date for IFRS 17 – Insurance Contracts  
*IFRS Highlights n°105*
  - IFRS 4 phase II: at last, the exposure draft  
*A Closer Look n°36*
  - IFRS 4 Phase II – Towards a new exposure draft  
*IFRS news n°59*
  - IFRS 4 – State of play  
*IASB news n°1*
  - IFRS 17 deliberations reach an end  
*IFRS Highlights n°132*
  - IFRS 17 - Insurance Contracts: where are we now?  
*IFRS Highlights n°125*
  - Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches  
*A Closer Look n°103*
  - Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals  
*A Closer Look n°92*
  - Insurance Contract Project – phase II  
*IASB news n°4*
  - Insurance contracts project IFRS 4 phase II - latest developments  
*A Closer Look n°71*
  - Insurance contracts – Publication of a new exposure draft  
*IFRS news n°68*
  - Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)  
*A Closer Look n°53*
  - Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)  
*A Closer Look n°54*
  - “Insurance” Discussion Paper: initial lessons from the consultation process  
*IFRS n°9*
  - Insurance project: IASB updates webpage  
*IFRS Highlights n°102*
  - “Insurance” working party seeks candidates  
*News n°6*
  - Key points of the ED on amendments to IFRS 17  
*A Closer Look n°135*
  - Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft  
*IFRS Highlights n°98*
  - Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance ‘predominance ratio’ calculation for eligibility for the deferral approach  
*IFRS Highlights n°99*
  - Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB concludes its deliberations and authorises exemptions for the accounts of equity-accounted insurance entities  
*IFRS Highlights n°100*
  - Publication of exposure draft on IFRS 17 amendments  
*IFRS Highlights n°134*
  - Recent IASB decisions on proposed amendments to IFRS 17  
*A Closer Look n°139*
  - Recognition of an insurance policy  
*IASB news n°7*
  - Second meeting of the IFRS 17 TRG  
*IFRS Highlights n°122*
  - The IASB’s redeliberations on upcoming amendments to IFRS 17 are complete  
*A Closer Look n°142*
  - Update on IFRS 17  
*IFRS Highlights n°127, n°128*
- ## Income tax
- IASB news n°5*
  - Agenda decision on IAS 37: deposits relating to taxes that are outside the scope of IAS 12  
*IFRS news n°129*
  - First application of FIN 48: US GAAP and prospects for IFRS accounts  
*Focus Studies n°6*
  - Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)  
*A Closer Look n°95*
  - Draft standard on income tax  
*IFRS news n°21*
  - EFRAG publishes a Discussion Paper on accounting for corporate income taxes  
*European matters n°52*
  - ED published on Deferred Tax related to Assets and Liabilities arising from a Single Transaction (proposed amendments to IAS 12)  
*IFRS Highlights n°135*
  - ESMA sets out expectations regarding deferred tax assets resulting from carry-forward of tax losses  
*A Closer Look n°135*
  - European Commission adopts IFRIC 23 interpretation  
*European highlights n°126*
  - Exposure Draft on Income Tax: part one  
*A Closer Look n°22*
  - Exposure Draft on Income Tax: part two  
*A Closer Look n°23*
  - IAS 12 – Uncertain tax positions: towards an interpretation  
*IFRS Highlights n°83*
  - IASB publishes draft interpretation on uncertain tax positions (IAS 12)  
*IFRS Highlights n°93*
  - IASB publishes limited amendments to IAS 12  
*IFRS Highlights n°96*
  - IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12)  
*A Closer Look n°112*
  - Impacts of initial application of IFRIC 23 in IFRS interim financial statements to 30 June 2019  
*A Closer Look n°136*
  - Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses  
*A Closer Look n°97*
  - The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
*IFRS news n°75*
  - Presentation of assets or liabilities related to uncertain tax positions  
*IFRS Highlights n°136*
  - Publication of a limited amendment to IAS 12  
*IFRS news n°40*

- Recognition and measurement of deferred tax assets when an entity is loss making *IFRS news n°72*
- Recognition of deferred tax assets for unrealised losses *IFRS news n°76, n°80*
- The IASB reviews the scope of its income tax project *IFRS news n°32*
- The Income Tax project is back...but in a slimmed-down version *A Closer Look n°37*

## Intangible assets

*IASB news n°2*

## Interim Financial Reporting

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

## Investment Property

- Adoption of amendments to IAS 40 *European Highlights n°116*
- Exposure draft published on transfers of investment property *IFRS Highlights n°94*
- Transfers of Investment Property: IASB issues amendments to IAS 40 *IFRS Highlights n°106*

## IOSCO

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

# J – K – L

## Joint arrangements

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

## Joint ventures

- IFRS news n°23*
- Application of IFRS 5 in the event of loss of joint control or significant influence *IFRS news n°32*
- Accounting for joint ventures *IASB news n°5*
- EFRAG: Working party on joint-ventures *European matters n°5*

- How should an investor account for contributing a subsidiary to a joint venture? *A Closer Look n°58*
- Recognition of joint ventures *IFRS news n°11*
- Recognition of "other net asset changes" in an associate or joint venture *IFRS news n°76*

## Leases

- Leases *IASB news n°5, news n°14, n°77, n°78, n°79, n°82*
- Amendment to IFRS 16 on COVID-19-related rent concessions *IFRS Highlights n°144*
- Customer's right to receive access to a supplier's software hosted on the cloud *IFRS Highlights n°131*
- Definition of a lease under the future IFRS 16 *A Closer Look n°94*
- Effective date of IFRS 16 tentatively set at 1 January 2019 *IFRS Highlights n°93*
- EFRAG and European standard setters launch additional public consultation on Leases *European matters n°79*
- EFRAG feedback on the additional public consultation and outreach event on the Leases project *European matters n°82*
- EFRAG launches field test on the new draft standard on Leases. *News n°67*
- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16 *European Highlights n°108*
- EFRAG recommends European Union endorsement of IFRS 16 *European Highlights n°109*
- EFRAG requests public review of Leases standard prior to publication *European Highlights n°90*
- EFRAG to hold outreach event on the Leases project *European Highlights n°80*
- EU endorses standards and amendments *European Highlights n°116*
- European adoption of IFRS 15 rescheduled *European Highlights n°90*
- Exposure draft on Leases: part one *A Closer Look n°37*
- Exposure draft on Leases: part two *A Closer Look n°38*
- FASB publishes corrections and improvements to revenue standard *IFRS Highlights n°106*
- FASB publishes new leases standard *IFRS Highlights n°97*
- French national accounting standards setter publishes a statement of conclusions on French commercial property leases *IFRS Highlights n°119*
- IASB and FASB to re-expose their proposals for the Leases project *IFRS News n°47*
- IASB splits with FASB on Leases standard *A Closer Look n°76*
- IFRS IC agenda decision on determining incremental borrowing rate under IFRS 16 *IFRS Highlights n°136*
- IFRS 16 amendment: the European adoption process could complicate application in the interim financial statements *IFRS Highlights n°145*

- IFRS 16: Disclosures required in the first interim financial statements *A Closer Look n°133*
- IFRS 16: financial communication is still limited a year before its effective date *A Closer Look n°123*
- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice *European Highlights n°104*
- IFRS 16 endorsement submitted to the European Parliament and Council for approval *European Highlights n°113*
- IFRS 16: financial reporting still inadequate at 30 June 2018 *A Closer Look n°127*
- IFRS 16: key points of the new Leases standard *A Closer Look n°96*
- IFRS 16: shipping contracts and the right to direct the use of a ship *IFRS Highlights n°140*
- Implementation of IFRS 16 *IFRS Highlights n°97*
- Leases: a new approach emerges *A Closer Look n°21*
- Lease contracts in the accounts of the lessor *IFRS news n°23*
- Leases : continued redeliberations *A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58*
- Leases: curtain falls on redeliberations *A Closer Look n°87*
- Leases: discussions continue on lessee accounting model *A Closer Look n°53*
- Leases: derecognition model for lessor accounting *IFRS news n°34*
- Leases: how will they be defined in the future standard? *IFRS Highlights n°86*
- Leases: IASB staff prepare the 2nd exposure draft *A Closer Look n°64*
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach? *IFRS news n°59*
- Leases: redeliberations on major topics *A Closer Look n°42*
- Leases: sale and leaseback transactions *IFRS news n°59*
- Leases: stakeholders' comments are over critical *A Closer Look n°41*
- Leases: the profit or loss recognition pattern emerges! *A Closer Look n°57*
- Leases: the two boards take a break *IFRS news n°52*
- Leases: where are we now? *A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive *IFRS news n°61*
- Narrow-scope amendments to IFRS 16 to take account of COVID-19 *IFRS Highlights n°143*
- Putting IFRS 16 into practice: practical advice from the IASB. *IFRS Highlights n°107*
- Some important decisions on the Leases project *A Closer Look n°33*
- Subsurface rights and IFRS 16 *IFRS Highlights n°134*
- The IFRS IC stands by its assessment of the term of a lease *A Closer Look n°139*

## Levies

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

## M

### Management reports

*IASB news n°2, n°22*

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

### Materiality

- EU endorses IAS 1 and IAS 8 amendments on the term "material" *European Highlights n°139*
- IASB amends definition of "material" *IFRS Highlights n°126*
- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
- How should the concept of materiality be applied? *A Closer Look n°95*
- Materiality: the IASB publishes two documents *IFRS Highlights n°114*
- The IASB's guidance on making materiality judgments *A Closer Look n°115*

### Measurement

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

### Mining

- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*

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

## Minority interests

- Commitments to buy back minority interests  
*IFRIC news n°1*
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50  
*A Closer Look n°15*
- Puts on non-controlling interests: a light at the end of the tunnel  
*IFRS news n°65*
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?  
*A Closer Look n°36*
- Puts on non-controlling interests: confirmation that changes in the value of the liability shall be recognised in profit or loss  
*News n°63*
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations  
*A Closer Look n°57*
- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)  
*IFRS News n°39*
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection  
*A Closer Look n°37*
- Puts on non-controlling interests  
*IFRS news n°34*
- Puts on non-controlling interests: IASB rejects Interpretations Committee proposals  
*IFRS news n°48*
- Puts on non-controlling interests (NCI): the Committee recommends recognition of changes in P&L  
*A Closer Look n°52*
- Puts on non-controlling interests: towards a scope amendment of IAS 32?  
*A Closer Look n°43*
- Puts on non-controlling interests: what changes are proposed in the FICE Discussion Paper?  
*A Closer Look n°125*

## Monitoring Board

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

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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  
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- 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*
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- 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*
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- 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

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- SEC to accept IFRS financial statements *News n°4*

- Will compulsory reconciliation with US GAAP be ended? *IASB news n°7*

## Related parties

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- New exposure draft on IAS 24 *IFRS news n°18*
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## Revenue recognition

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- 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*
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- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
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  - 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*
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  - IASB and FASB publish joint Revenue Recognition standard at last *A Closer Look n°79*
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  - IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
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  - IFRS IC clarifies the treatment of training costs incurred to fulfil a contract with a customer *IFRS Highlights n°142*
  - IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues *A Closer Look n°87*
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  - IFRS 15: Learning points from disclosures in the notes at 31 December 2018 *A Closer Look n°133*
  - IFRS 15: TRG considers more practical implementation issues *A Closer Look n°93*
  - IFRS draft on revenue recognition under fire *A Closer Look n°40*
  - IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
  - Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016? *A Closer Look n°109*
  - New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations *A Closer Look n°86*
  - On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
  - Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
  - Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
  - Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
  - Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
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  - Revenue recognition project to be re-exposed *IFRS news n°46*
  - Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
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  - Revenue Recognition: the broad principles of the future standard are known *A Closer Look n°71*
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  - Shaping the conditions of recognition of revenue for construction contracts *IFRS news n°27*
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  - 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*
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  - Third EFRAG Advisory Forum *IASB news n°1*
  - Transition resource group created to address difficulties in implementing future revenue recognition standard *IFRS news n°69*
  - TRG holds fourth meeting *IFRS Highlights n°87*
  - TRG meeting held in November; outlook uncertain for 2016! *IFRS Highlights n°95*
- ## Reverse factoring
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- ## SEC
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- XBRL at the heart of the work of the IASCF *News n°20*

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