



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
News n°2

- EU adopts swathe of standards
European matters n°62
- European Commission launches consultation on the impact of IFRSs
European Highlights n°80
- Standards endorsement process
News n°25
- Towards a quicker adoption of IFRS standards in Europe
News n°11

Agenda decision

- Compilation of IFRS IC agenda decisions published (Volume 1)
IFRS Highlights n°137
- IFRS IC 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?
A Closer Look n°15
- Improvements to IFRSs - year 2008 *IFRS News n°12*
- Improvement to IFRS standards - 2009 version
A Closer Look n°22
- Improvements to IFRSs, 2009 project *A Closer Look n°27*
- Improvements to IFRSs: the IASB issued two cycles
IFRS news n°72
- Improvements to IFRSs – 2012-2014 Cycle
IFRS news n°72, n°81
- Improvements to IFRSs – 2015-2017 Cycle
IFRS Highlights n°107
- Improvements to IFRSs – 2018-2020 Cycle
IFRS Highlights n°133
- Publication of Annual Improvements to IFRSs
IFRS News n°12
- Publication of the 2009-2011 Cycle of Annual Improvements
IFRS news n°56
- Publication of the 2010-2013 Cycle of Annual Improvements
IFRS news n°62
- Proposed improvements to IFRSs *A Closer Look n°17*
- State of play in the IFRS annual improvements process
IFRS news n°10
- The IASB publishes Improvements to IFRSs – 2015-2017 Cycle
A Closer Look n°117
- Standards and interpretations applicable as of 31 December 2006
Focus Studies n°1
- Standards and interpretations applicable as at June 30 2007
Focus Studies n°4
- Standards and interpretations applicable as at December 31 2007
Focus Studies n°7
- Standards and interpretations applicable as of 30 June 2008
A Closer Look n°13
- Standards and interpretations applicable as of 31 December 2008
A Closer Look n°19
- Standards and interpretations applicable as of 30 June 2009
A Closer Look n°23
- Standards and interpretations applicable to the 31 December 2009
A Closer Look n°29
- Standards and interpretations applicable as of 30 June 2010
A Closer Look n°35
- Standards and interpretations applicable at 31 December 2010
A Closer Look n°40
- Standards and interpretations applicable as of 30 June 2011
A Closer Look n°45
- Standards and interpretations applicable at 31 December 2011
A Closer Look n°50
- Standards and interpretations applicable at 30 June 2012
A Closer Look n°56
- Standards and interpretations applicable at 31 December 2012
A Closer Look n°61
- Standards and interpretations applicable at 31 December 2013
A Closer Look n°72
- Standards and interpretations applicable at 30 June 2014
A Closer Look n°78
- Standards and interpretations applicable at 31 December 2014
A Closer Look n°83
- Standards and interpretations applicable at 30 June 2015
A Closer Look n°89
- Standards and interpretations applicable at 31 December 2015
A Closer Look n°94
- Standards and interpretations applicable at 30 June 2016
A Closer Look n°100
- Standards and interpretations applicable at 31 December 2016
A Closer Look n°105
- Standards and interpretations applicable at 30 June 2017
A Closer Look n°111
- Standards and interpretations applicable at 31 December 2017
A Closer Look n°116
- Standards and interpretations applicable at 30 June 2018
A Closer Look n°122
- Standards and interpretations applicable at 31 December 2018
A Closer Look n°127
- Standards and interpretations applicable at 30 June 2019
A Closer Look n°133
- Standards and interpretations applicable at 31 December 2019
A Closer Look n°138
- Standards and interpretations applicable at 30 June 2020
A Closer Look n°144

Application of standards and interpretations

- Consultation on the effective dates of new standards
IFRS News n°38
- Effective date of future standards *IFRS news n°43*
- Implementation dates for new standards *IFRS News n°29*
- 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
IFRS News n°44

Assets held for sale and discontinued operations

- Application of IFRS 5 in the event of loss of joint control or significant influence
IFRS news n°32
- Discontinued operations and assets held for sale
IFRS news n°29
- IFRS 5: an involving standard
A Closer look n°19
- IFRS Interpretations Committee clarifies some aspects of IFRS 5
IFRS Highlights n°96
- New definition of a discontinued operation: the Board decides.
IFRS news n°26
- Publication of an exposure draft on the definition of discontinued operations
IFRS news n°15
- Round table on IASCF governance
IFRS news n°13
- The definition of a discontinued operation in IFRS 5 may not be amended after all
IFRS news n°27
- The IFRIC looks at IFRS 5
IFRIC news n°3

B

Biological assets

- Adoption of Bearer Plants amendment
European Highlights n°93
- Bearer biological assets
IFRS news n°64, n°68
- Bearer plants – amendment finalised
IFRS news n°76
- IAS issues amendments for bearer plants
IFRS news n°79

Borrowing costs

- Adoption of the revised IAS 23
Europe news n°18
- European impact study on the implementation of the revised IAS 23 – Borrowing Costs
European matters n 12
- IAS 23 - Borrowing costs
IASB news n°1, News n°3
- IAS 23: IFRS IC publishes two agenda decisions
IFRS Highlights n°125
- Practical difficulties in the application of the revised IAS 23: IASB clarifications on the calculation of the capitalization rate for general borrowing costs
IFRS News n°26
- Real estate development and borrowing costs (IAS 23)
IFRS Highlights n°131

BREXIT

- Potential impacts of a no-deal Brexit on financial reporting.
European Highlights n°130

Business combinations

- Adoption of IFRS 3 and IAS 27
European matters n°24

- IFRS 3 amendments to the reference to the conceptual framework
IFRS Highlights n°144
- Business combinations
IASB news n°1
- Business combinations and consolidation: highlights of the new standards in 25 questions and answers
A Closer Look n°10
- Business combinations phase II
IASB news n°3
- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27
Focus Studies n°5
- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27
IASB news n°7
- Draft narrow-scope amendments to IFRS 3
IFRS Highlights n°133
- EFRAG launches a consultation on the DP Business Combinations—Disclosures, Goodwill and Impairment
European Highlights n°147
- ESMA report on the quality of financial information on business combinations
European matters n°79
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control
European matters n°52
- EFRAG study on goodwill
European Highlights n°103
- Entities invited to share their practical experience of IFRS 3
European matters n°75
- European impact study for IFRS 3 and IAS 2
European matters n°18
- IASB clarifies definition of a business in IFRS 3
A Closer Look n°126
- IASB launches post-implementation review of IFRS 3
Business Combinations
IFRS news n°74, A Closer Look n°75
- IASB publishes a Discussion Paper on business combinations and impairment testing
A Closer Look n°143
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview
A Closer Look n°8
- IASB reports on IFRS 3 PiR
IFRS Highlights n°90
- IFRS 3R: new definition of a “business” adopted by European Commission
European Highlights n°143
- Impact of IAS 27R on operations other than business combinations
A Closer Look n°35
- Launch of post-implementation review of IFRS 3
IFRS news n°69
- New option for the measurement of non-controlling interests in business combinations
IASB news n°4
- Post-implementation Review IFRS 3 – What next?
A Closer Look n°91
- Progress report on Goodwill and Impairment project
IFRS Highlights n°136
- Proposed amendments to IFRS 3 and IFRS 11 (published on 29 June 2016)
A Closer Look n°102
- Publication of amendments to IFRS 3 and IFRS 11
IFRS Highlights n°101

- Publication of two draft interpretations for comments
IFRS news n°56
- Publication of revised IFRS 3 and IAS 27
News n°8
- Request for Information to be published for PIR of IFRS 10, 11 and 12
IFRS Highlights n°143
- What are the transitional issues of the new standards on business combinations and consolidation?
A Closer Look n°33
- What impacts will IFRS 3R have on business combinations completed as of 2010?
A Closer Look n°34

C

CESR (see also ESMA)

- CESR: information from the IFRS database
European matters n°7, n°13
- CESR: new extract from the accounting studies database
A Closer Look n°18
- CESR report on the implementation of IFRSs in Europe
European matters n°7
- CESR survey of the application of IAS 39 and IFRS 7 amendments on reclassification of financial assets
European matters n°25
- CESR: 5th extract from the accounting studies database
European matters n°21
- CESR: 6th extract from the accounting studies database
European matters n°26
- CESR: 7th extract from the accounting studies database
European matters n°29
- CESR: 8th extract from the database of enforcement decisions
European matters n°36
- CESR: 9th extract from the database of enforcement decisions
European matters n°38

Conceptual Framework

IASB news n°5, and IFRS news n°64, n°65, n°67

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

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

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

- 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
- Date of first application of the future standards on consolidation
IFRS News n°42

- Demise of the project to clarify the accounting treatment of “other net asset changes” in an associate or joint venture *IFRS News n°78*
 - ED9: towards the elimination of proportionate consolidation? *A Closer Look n°9*
 - EFRAG launches new study on IFRS 10 *IFRS news n°54*
 - EFRAG publishes conclusions of field-tests study on consolidation standards *European matters n°53*
 - EFRAG publishes its draft endorsement advice(s) on the news standards on consolidation *European matters n°52*
 - Effective date of amendments to IFRS 10 and IAS 28 postponed indefinitely *IFRS Highlights n°95*
 - Elimination of proportionate consolidation: release of the exposure draft *IASB news 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*
 - Project *IFRS news n°11, news n°14*
 - Proportional integration *IASB news n°1*
 - Proposed amendments to IAS 28: Share if Other Net Asset Changes *A Closer Look n°61*
 - Proposed postponement of amendments to IFRS 10 and IAS 28 *IFRS Highlights n°91*
 - Publication of an amendment to IFRS 10 and IAS 28 *A Closer Look n°81*
 - Publication of proposed amendments to IFRS 10 and IAS 28 *A Closer Look n°62*
 - Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements *IFRS news n°75*
 - Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board *IFRS news n°69*
 - Recognition of sale or contribution of assets between an entity and its associate or joint venture *IFRS news n°69*
 - Standards on consolidation: the IASB will not defer the effective date *IFRS news n°52*
 - The IASB clarifies IFRS 10 transitional provisions *IFRS news n°50*
 - The IASB clarifies the accounting treatment of joint arrangements *A Closer Look n°80*
 - The IASB publishes an amendment to IAS 28 on the measurement of long-term interests in associates and joint ventures *IFRS Highlights n°115*
 - The IASB proposed to exempt investment entities from consolidation *IFRS news n°48*
 - The IASB publishes its near final drafts of future standards on consolidation *A Closer Look n°44*
 - The IFRS Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements *A Closer Look n°75*
 - The key points of IFRS 10 on consolidated financial statements in 15 Q&As *A Closer Look n°46*
 - Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures *IFRS news n°56*
 - Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments *IFRS news n°56*
 - What are the prospects for proportionate consolidation? *Focus Studies n°4*
- ## Contingent pricing
- Contingent pricing of PPE and intangible assets *IFRS news n°45*
 - Forthcoming interpretation on contingent prices arising from the purchase of single assets *IFRS news n°41*
 - No decision from IFRS IC on the accounting treatment of variable payments to be made for the purchase of assets *IFRS Highlights n°98*
 - Variable payments for the separate acquisition of PPE and intangible assets: IASB decides to wait for Leases redeliberations *IFRS news n°69*
- ## Control
- How is de facto control to be determined under IAS 27? *IASB news n°1*

Convergence

- Adoption of IFRS standards by US companies: clouds on the horizon *IFRS news n°19*
- Adoption of IFRS standards by US companies: no clarification! *IFRS news n°21*
- IASB – EFRAG “Convergence” meeting *IASB news n°1, IASB news n°6*
- IASB and FASB restate their desire for convergence *IFRS news n°27*
- IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions *IFRS news n°74*
- Japan IFRS convergence project continues *IASB news n°1*
- Update of the IASB-FASB Convergence road map *IFRS news n°11*
- Update to the MoU *IFRS News n°15*
- The IASB and the FASB publish a progress report on their convergence programme *IFRS News n°44*
- The SEC proposal on adoption of IFRS for public companies *A Closer Look n°15*

Cryptocurrencies

- EFRAG seeks input from crypto-assets experts *European Highlights n°136*
- How are IFRS standards applied to holdings of cryptocurrencies? *IFRS Highlights n°134*

Customer contribution

- IFRIC news n°6*
- Adoption of IFRIC 13 *European matters n°18*
- Adoption of IFRIC 18 interpretation *European matters n°29*
- Draft Interpretation D24 - Customer contributions *IFRS news n°11*
- IASB publishes IFRIC D24 on customer contributions *IFRS n°8*
- The IASB publishes IFRIC 18 - Transfers of Assets from Customers *IFRS news n°19*
- IFRIC 18 - Transfers of Assets from Customers *A Closer Look n°20*

Customer loyalty programmes

- Customer loyalty programmes: the IFRIC interpretation *Focus Studies n°5*
- D20: client loyalty programmes *IFRIC news n°3*
- European effect study relative to IFRIC 13 - Customer Loyalty Programmes *European matters n°13*
- IFRIC D 20 - Customer loyalty programmes *IFRIC news n°2*

D

Depreciation

- Acceptable methods of amortisation *IFRS news n°78*
- The IASB decides to proceed with the revised amendments to IAS 16 and IAS 38 regarding acceptable depreciation methods *IFRS news n°72*
- Adoption of amendments to IAS 16 and IAS 38 on acceptable methods of depreciation and amortisation *European Highlights n°94*

Derecognition

IFRS news n°16

Directives

- Simplification measures on European directives for SMEs and micro entities *European matters n°5*

Dividends

- IFRIC D23: distribution of non-cash assets to owners *A Closer Look n°8*
- Publication of IFRS 7 - Distributions of Non-cash Assets to Owners *IFRS news n°17*
- Europe endorses IFRIC 17 *European matters n°5*

Due Process Handbook

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

E

Earnings per share

- IFRS n°8*
- Calculating the diluted earnings per share in the case of stock options issuance *A Closer Look n°11*
- Exposure draft on the revision of IAS 33 – Earnings per Share *IFRS news n°12*
- Simplifying earnings per share: publication of exposure draft *A Closer Look n°15*

EFRAG

- A French president for EFRAG *European Highlights n°101*
- Adoption of revised IAS 19 and IAS 1 *European matters n°47*

- EFRAG, ANC and FRC publish an overview of feedback on the Disclosure Framework for the Notes
European matters n°66
- EFRAG and ASB recommend effect analysis to improve standards development process
European matters n°58
- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes
European matters n°58
- EFRAG and IASB meet to discuss current projects
European matters n°39
- EFRAG: call for candidates for advisory panel on intangibles
European Highlights n°140
- EFRAG conference on “IFRS and Regulation”: ESMA gives its opinion
European Highlights n°139
- EFRAG publishes technical advice on long-term investments
European Highlights n°140
- EFRAG publishes two Discussion Papers
News n°8
- EFRAG research agenda consultation
European Highlights n°121
- EFRAG states its aims for pro-active activities
European matters n°35
- EFRAG seeking new Chairman and members for TEG
European matters n°91
- EFRAG set to appoint a French president?
European Highlights n°100
- European Commission nominates new President of EFRAG
European Highlights n°87
- European Commission re-opens call for applications for Presidency of EFRAG Board
European Highlights n°91
- European Commission seeks new EFRAG President
European Highlights n°89
- Finalising the EFRAG reforms
News n°77
- IFRS & Regulation
European Highlights n°137
- Meeting between EFRAG and IASB to discuss the progress of the convergence work plan
European matters n°43, n°54
- National standard setters come together
IFRS news n°22
- New appointments to EFRAG’s TEG
News n°10
- New EFRAG appointments
European Highlights n°131
- New EFRAG TEG composition announced
European Highlights n°117
- The new EFRAG: (nearly) up and running
A Closer Look n°85
- Two changes in leadership of EFRAG TEG
European Highlights n°95
- Reforms at the EFRAG: Europe at the heart of the debate on international standards?
A Closer Look n°14

European Commission

- European Commission launches fitness check on public reporting by companies
European Highlights n°120
- European Commission publishes EU action plan on financing sustainable growth
European Highlights n°120
- European Commission to discuss the future of corporate reporting
European Highlights n°125

- The European Commission publishes results of its consultation on public reporting by companies
European Highlights n°127

Emission rights

- Emissions trading schemes
IFRS news n°12
- Emission trading schemes: premises for a future standard
IFRS news n°37
- Emission rights
IFRS news n°21
- The IASB and FASB sketch the outlines of a model for recognition of emission allowances
IFRS news n°28

Employee benefits

- Actuarial gains and losses could be recognised in other comprehensive income
IFRS news n°28
- Actuarial gains and losses: Board plumps for a choice of presentation
IFRS news n°39
- Actuarial gains and losses : option to present in profit or loss retained, but limited
IFRS News n°41
- Adoption of IFRIC 14
European matters n°18
- Adoption of IFRIC 14 amendment
European matters n°36
- Consultancy task force created on “Employee Benefits”
News n°1
- Defined benefit plans: IASB confirms the main proposals of the exposure draft
IFRS News n°38
- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”
IFRS news n°72
- Discount rate for post-employment benefits
IFRS news n°63, n°64, n°71
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
IFRS news n°65
- Effect of a potential contribution discount on the classification of a post-employment benefit
IFRS Highlights n°134
- Employee benefits discount rate
IFRS News n°26
- Employee contributions to defined benefit plans
IFRS News n°64
- Endorsement of amendments to IAS 19 and IAS 1
European matters n°47
- Endorsement of the amendment to IAS 19 – Employee contributions
European Highlights n°85
- Early retirement programmes
IFRS News n°52
- European impact study relative to IFRIC 14 – The Limit on a Defined benefit Asset, Minimum Funding Requirements and their Interaction
European matters n°13
- IAS 19 provisions on discount rates to remain unchanged
IFRS News n°27
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14
IFRS Highlights n°90
- IASB publishes a DP on IAS 19 – Employee Benefits
News n°10
- IASB publishes narrow-scope amendment to IAS 19
IFRS Highlights n°119

- Interpretation on employee benefit (IFRIC 14)
IFRIC news n°5
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions
IFRS news n°72
- Occupational savings plans
IFRIC news n°1
- Post-employment benefits: first decisions from the IASB
IFRS news n°19
- Proposed amendment to IFRIC 14
IFRS News n°23
- Publication of an exposure draft on defined benefits plans
IFRS News n°33
- Publication of the amended IAS 19
IFRS News n°46
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation
IFRS News n°58
- Revised IAS 19 : the key points in 10 questions and answers
A Closer Look n°47
- Some decisions applicable to the 2009 financial statements
IFRS News n°25
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14
Focus Studies n°6
- What amendments to IAS 19 are suggested (ED/2010/3)?
A Closer Look n°34

Equity

- Adoption of IFRIC 19 Interpretation
European matters n°36
- Distinction between debt and equity
IFRIC News n°1
- Debt / Equity distinction
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
IFRS news n°26
- IFRS Interpretations Committee continues working on application of IAS 19
IFRS news n°69
- Liability/equity
IFRS n°8
- Publication of a Discussion Paper on the debt/equity distinction
News n°9
- Some decisions applicable to the 2009 financial statements
IFRS news n°25
- The IASB puts forward suggestions for improving the debt/equity distinction
IFRS news n°10

ESMA (see also CESR)

- 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
European matters n°43
- ESMA (formerly CESR): 11th extract from the database of enforcement
European matters n°48
- ESMA encourages companies to improve quality of disclosures in financial statements
European Highlights n°93
- ESMA: 12th extract from the database of enforcement
European matters n°60
- ESMA: 13th extract from the database of enforcement
European matters n°66
- ESMA: 14th extract from the database of enforcement
European matters n°71
- ESMA: 15th extract from the database of enforcement
European matters n°77
- ESMA: 16th extract from the database of enforcement decisions
European Highlights n°83
- ESMA: 17th extract from database of enforcement decisions
European Highlights n°91
- ESMA: 18th extract from database of enforcement decisions
European Highlights n°94
- ESMA: 19th extract from database of enforcement decisions
European Highlights n°102
- ESMA: 20th extract from the database of enforcement
European Highlights n°107
- ESMA: 21th extract from the database of enforcement
European Highlights n°115
- ESMA: 22nd extract from the enforcement database
European Highlights n°121
- ESMA publishes 23rd extract from enforcement decisions database
European Highlights n°135
- ESMA publishes 24th extract from IFRS enforcement decisions database
European Highlights n°143
- ESMA and the AMF publish recommendations for 2019 financial reporting
A Closer Look n°137
- ESMA calls for improvements in disclosures related to goodwill impairment
A Closer Look n°63
- ESMA issues Public Statement on IFRS 15 implementation and disclosures
European Highlights n°102
- ESMA makes some recommendations regarding the implications of the COVID-19 pandemic on the half-yearly financial reports
European Highlights n°144
- ESMA public statement on sovereign debt in IFRS financial statements
IFRS news n°50
- ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12
A Closer Look n°118
- ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts
European Highlights n°92
- ESMA publishes guidelines on alternative performance measures
European Highlights n°92 A Closer Look n°93

- ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines
European Highlights n°92
- ESMA publishes recommendations on Alternative Performance Measures
European Highlights n°90
- ESMA publishes results of the peer review of the implementation of its guidelines on the supervision of financial information in seven countries
European Highlights n°113
- ESMA publishes report on the accounting practices of European financial institutions
European matters n°72
- ESMA publishes report on European enforcers' activities in 2015
European Highlights n°98
- ESMA publishes updated Q&A on its Guidelines on APMs in light of COVID-19 pandemic
European Highlights n°143
- ESMA publishes 2016 report on activities of European accounting enforcers
European Highlights n°110
- ESMA publishes 2018 report on European enforcers' regulatory and enforcement activities
European Highlights n°131
- ESMA publishes 2019 report on European enforcers' regulatory and enforcement activities
European Highlights n°143
- ESMA'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
- What are the ESMA and AMF recommendations for the 2013 annual statements?
A Closer Look n°72
- What are the ESMA's priorities for 2014 financial statements?
A Closer Look n°82
- What are ESMA's priorities for 2015 financial statements?
A Closer Look n°93
- What are ESMA's priorities for 2016 financial statements?
A Closer Look n°104
- What are ESMA's and the AMF's recommendations for the 2017 year-end?
A Closer Look n°115
- ESMA and AMF publish recommendations for 2018 financial reporting
A Closer Look n°126

Europe

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

Extractive activities

IFRS news n°33

F

Fair value

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

- Report on the IFRS 13 post-implementation review
IFRS Highlights n°128
- The IASB Publishes a near final draft of future standard on fair value measurement
IFRS news n°44
- The IASB Publishes a standard on fair value
A Closer Look n°47
- Unit of account and quoted investments
IFRS Highlights n°81

FASB

- FASB published its strategic plan
IFRS Highlights n°88

Financial crisis

- Accounting rules to the rescue of financial markets
IFRS news n°17
- Consultation on the framework for financial market supervision
European matters n°21
- Financial crisis: What are the potential impacts on the accounts?
A Closer Look n°16
- The Commission wants to strengthen accounting standards bodies
European matters n°19
- The IASB and the financial crisis: where do we stand?
A Closer Look n°18

Financial information

- Adoption of the revised IAS 1
Europe news n°18
- Adoption of amendments to IFRS 9
European Highlights n°120
- Adoption of amendments on embedded derivatives and reclassification
European matters n°29
- Amendment to IAS 1 on classification of current and non-current liabilities
IFRS news n°76, n°86, n°140, n°146
- 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
European Highlights n°104
- Better disclosures on the statement of cash flows
IFRS Highlights n°06
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
IFRS News n°41
- Directive 2013/34/EU on annual and consolidated financial statements
European matters n°68
- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7
IFRS Highlights n°84
- Disclosures in the interim accounts under IFRS 9
A Closer Look n°122
- Disclosures on investments excluded from IAS 39
IFRS News n°31

- Discussion paper on the presentation of financial statements
IFRS news n°16
- Discussion Paper on Financial Statement Presentation: reactions from the different stakeholders
A Closer Look n°25
- EBA publishes a study on IFRS 9 impacts
European Highlights n°128
- Europe endorses the amendments to IFRS 7: Disclosures-Transfers of Financial Assets
IFRS news n°50
- Europe investigates the impact of IFRS 9 on long-term investment
European Highlights n°118
- European Parliament publishes four studies as part of EU adoption process for IFRS
European Highlights n°93
- Endorsement of IAS 36 amendments on disclosures on recoverable amounts
European matters n°73
- European effect study relative to IAS 1 - Presentation of financial statements
European matters n°13
- Exposure draft on presentation of financial statements: a detailed look at three major proposals
A Closer Look n°141
- Exposure draft on presentation of financial statements: comment deadline coming up soon!
IFRS Highlights n°146
- Financial Statement Presentation: EFRAG extends comment period
European matters n°39
- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements
A Closer Look n°36
- IASB publishes a summary of feedback from Disclosure Forum
News n°67
- IASB publishes exposure draft of limited amendments to IAS 1
IFRS news n°76
- IASB publishes update on Principles of Disclosure project
IFRS Highlights n°131
- IASB to amend some provisions of IAS 1
IFRS news n°69
- IASB: What are the key principles for disclosure of financial information?
A Closer Look n°110
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments
IFRS news n°26
- IFRS 7 amendment
European matters n°29
- IFRS 7 amendments: disclosures on the transfer of financial assets
A Closer Look n°56
- IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?
A Closer Look n°13
- IFRS 7 disclosures on the transfer of financial assets
IFRS News n°78
- IFRS 7: Continuing involvement and servicing arrangements
IFRS news n°64
- IFRS 7: The IASB publishes a new draft amendment
IFRS news n°18
- IFRS 7 – Some Q&As on the eve of the first application
Focus Studies n°6

- IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements *IFRS news n°71*
- IFRS financial statements: the main traps to avoid *IASB news n°3*
- Information to be disclosed in the notes *IFRS news n°30*
- ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9 *IFRS Highlights n°88*
- Net income and comprehensive income joined in a single statement *IFRS news n°27*
- Performance reporting *IASB news n°5*
- Presentation of financial statements *IFRS news n°27*
- Presentation of financial statements : the EFRAG publishes the summary of two roundtables organised with September and December 2010 *European matters n°42*
- Presentation of the financial statements of financial institutions *IASB news n°2*
- Presentation of financial statements *IASB news n°3, IFRS news n°13, IFRS news n°26*
- Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow! *Focus Studies n°4*
- Presentation of financial statements under IFRSs: publication of an exposure draft *A Closer Look n°139*
- Presentation of financial statements: is the revolution just around the corner? *A Closer Look n°20*
- Presentation of items of OCI in a single statement: exposure draft expected shortly *IFRS news n°32*
- Presentation of other comprehensive income: a win for stakeholders *IFRS news n°39*
- Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1 *IFRS news n°69*
- Presentation of the revised IAS 1 *IASB news n°6*
- Proposed amendments to IFRS 7 and IAS 39 abandoned *IFRS news n°19*
- The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007 *Focus Studies n°4*
- The IASB addresses the principles behind disclosures in financial statements *IFRS Highlights n°109*
- The IASB’s portfolio of projects on the presentation of financial statements and disclosures *A Closer Look n°84*
- The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements *IFRS news n°25*
- The IASB published amendments to IAS 1 *IFRS news n°46*
- The IASB publishes a case study report on improving disclosures *IFRS Highlights n°115*
- The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI) *IFRS news n°34*
- The IASB publishes the IFRS 7 amendment *IFRS news n°21*

- The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers” *Focus Studies n°5*

Financial instruments

- A new delay for the project on Financial Statement Presentation *IFRS News n°38*
- Accounting for financial instruments: no change expected in the short term *IFRS news n°18*
- Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A *A Closer Look n°77*
- Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39 *IFRS news n°72*
- Adoption of the amendments to IAS 32 and IAS 1 *European matters n°19*
- Adoption of the IAS 32 amendment on the classification of rights issue *European matters n°29*
- Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition” *European matters n°26*
- Adoption of the IAS 39 amendment “Eligible Hedged Items” *European matters n°26*
- Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements! *IFRS news n°69*
- Amendment to IAS 39 – hedged risks and portions *IASB news n°6, n°14*
- Amendment to IFRIC 16 - Hedging a net investment in a foreign operation *News n°19*
- Amendment to IAS 39 and IFRS 7 *News n°17*
- Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009 *IFRS News n°41*
- Application of the ‘highly probable’ criterion when the notional amount of the hedging instrument is dependent on the outcome of the hedged item (IAS 39/IFRS 9) *IFRS Highlights n°131*
- Boards refine their positions on IFRS 9 Phase 1 *IFRS news n°69*
- Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument *IFRS News n°53*
- Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions *IFRS news n°72*
- Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category *IFRS news n°73*
- Companies’ financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018 *A closer Look n°112*

- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required
IFRS News n°41
- Disclosures for transfers of financial assets
IFRS News n°38
- Derecognition of financial instruments
IFRS news n°20, n°21
- Derecognition of financial instruments: the FASB and IASB disagree
IFRS news n°33
- Derecognition of 'repos'
IFRS news n°31
- Early application of IFRS 9
IFRS news n°72
- EBA consults on draft guidelines for implementation and application of IFRS 9
European Highlights n°103
- EBA launches 2nd impact assessment of IFRS 9
European Highlights n°105
- EFRAG answers a European Commission question on accounting for equity interests in IFRS 9
European Highlights n°127
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
European matters n°17
- EFRAG continuing work on the accounting treatment of investments in equity instruments under IFRS 9
European Highlights n°120
- EFRAG launches field-test on general hedge accounting
European matters n°55
- EFRAG recommends the endorsement of IFRS 9
European Highlights n°88, 89
- Embedded derivatives and joint ventures
IFRS News n°19
- Embedded derivatives and reclassifications
IFRS news n°18, n°21
- Endorsement of IAS 39 amendments on the novation of derivatives
European matters n°73
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions
European matters n°63
- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds
European matters n°55
- ESMA's recommendations for implementation of IFRS 9
A Closer Look n°105
- EU financial firms have not reclassified their assets
European matters n°19
- Europe will not endorse IFRS 9 in 2009
European matters n°28
- Expected loss impairment model: the main principles of the exposure draft
A Closer Look n°30
- Exposure draft for the improvement of information on financial instruments
A Closer Look n°16
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?
A Closer Look n°24
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on "Novation of Derivatives and Continuation of Hedge Accounting"
IFRS news n°64
- Exposure Draft on "Financial Instruments: Classification and Measurement"
IFRS news n°25
- Exposure Draft on "Classification and Measurement": major principles and first reactions!
IFRS news n°25
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points
A Closer Look n°31
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39
A Closer Look n°40
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations
A Closer Look n°44
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities
A Closer Look n°41
- Fair value hedging: the IASB moves the debate forward
IFRS news n°36
- FASB proposals on financial instruments: reactions and impact on convergence
A Closer Look n°38
- FICE Discussion Paper: the Board's preferred approach to classifying financial instruments as liabilities or equity
IFRS Highlights n°124
- Financial assets can now be reclassified
A Closer Look n°16
- Financial instruments: reopening the Phase I of IFRS 9
IFRS news n°50
- Financial Instruments project: last decisions of 2011
A Closer Look n°51
- Financial instruments puttable at fair value
IASB news n°7
- Financial assets with particular contractual prepayment options
IFRS Highlights n°105
- Financial liabilities: redeliberations on the treatment of the credit risk component
IFRS news n°37
- Financial liabilities: a first look at the forthcoming exposure draft
A Closer Look n°32
- First application of IFRS 7
IFRS n°9
- Hedge accounting
IFRS news n°30
- Hedge accounting: IASB states its intention
IFRS news n°37
- Hedge accounting: exposure draft due any day
IFRS News n°39
- Hedge accounting : further redeliberations
IFRS News n° 47
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39
IFRS News n°67
- Hedge accounting: imminent publication of an exposure draft
IFRS News n°38
- Hedge of a net investment in a foreign operation: a final interpretation due out soon
IFRS news n°10
- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?
A Closer Look n°12
- IASB approaching completion of IFRS 9 project
IFRS news n°74

- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting *IFRS news n°64*
- IASB extends the scope of the relief proposed in draft amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting *IFRS news n°67*
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date *IFRS news n°75*
- IASB postpones the mandatory application of IFRS 9 *IFRS news n°72*
- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21) *IFRS news n°93*
- IASB publishes exposure draft ahead of IBOR rate reform *IFRS Highlights n°132*
- IASB publishes Exposure Draft on Phase 2 of IBOR reform *A Closer Look n°143*
- IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation *IFRS Highlights n°110*
- IASB to create a transition resource group for IFRS 9 *IFRS news n°79*
- IASB to publish a new exposure draft on the impairment of financial assets in September 2011 *IFRS news n°46*
- IAS 39: Will the current review learn from history? *A Closer Look n°25*
- IAS 39 review: new developments *IFRS news n°23*
- IASB publishes final amendments from Phase 2 of IBOR reform *IFRS Highlights n°146*
- IBOR amendments adopted *European Highlights n°140*
- IBOR reform – Phase 2 *IFRS Highlights n°137*
- IBOR reform: IASB updates IFRS Taxonomy *IFRS Highlights n°137*
- IBOR reform – Phase 2: summary of ongoing IASB discussions *IFRS Highlights n°141*
- IFRIC D22, Hedges of a Net Investment in a Foreign Operation *News n°5*
- IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation *IFRIC news n°4*
- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind *A closer Look n°60*
- IFRS 9 finally adopted by European Union! *European Highlights n°105*
- IFRS 9 or a first step into IAS 39's replacement *A closer Look n°27*
- IFRS 9 supplemented with measures on financial liabilities *European Highlights n°101*
- IFRS 9: the first step towards endorsement!
- IFRS 9: The IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options *IFRS Highlights n°107*
- IFRS 9 : the main pros and cons *A Closer Look n°28*
- IFRS 9: the two Boards make progress on impairment, classification and measurement *A Closer Look n°55*
- IFRS 9: towards upheaval for the accounting treatment of modifications of financial liabilities *A Closer Look n°113*
- IFRS 9 Phase 2, Impairment: will the Boards converge? *IFRS news n°69*
- IFRS IC clarifies accounting treatment of prepaid cards *IFRS Highlights n°98*
- IFRS IC continues deliberations on accounting issues of Greek government bonds *IFRS news n°58*
- IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares *IFRS news n°78*
- IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares *IFRS news n°75*
- IFRIC 22 interpretation published/adopted *IFRS Highlights n°106/ European Highlights n°120*
- IFRIC 22 – Foreign currency transactions and advance consideration *A Closer Look n°107*
- Impact of latest amendment to IFRS 7 on 30 June 2012 financial statements *A Closer Look n°59*
- Impairment of financial assets – proposal of a specific treatment for assets purchased with an explicit expectation of credit losses at the acquisition date *IFRS news n°52*
- Impairment of financial assets (Phase II of IFRS 9/Impairment) – ongoing deliberations on loan commitments and financial guarantee contracts *IFRS news n°73*
- Impairment of financial assets (Phase II of IFRS 9 /Impairment) – the Board clarifies the transition requirements *IFRS news n°73*
- Impairment of financial assets : towards an IASB US GAAP common approach *A Closer Look n°42*
- Impairment of financial assets - towards a new model, "three-bucket expected loss approach" *A Closer Look n°48*
- Impairment of financial assets (Phase II of IFRS 9) – latest deliberations *A Closer Look n°49*
- Impairment (Phase II of IFRS 9) – IASB publishes new exposure draft *IFRS news n°65*
- Impairment of financial assets (Phase II of IFRS 9/ Impairment)-on-going deliberations *IFRS news n°56*
- Impairment of financial instruments *News IFRS n°45, News IFRS n°53*
- Impairment of financial assets (Phase II of IFRS 9/ Impairment) – final deliberations *IFRS news n°61*
- Impairment of financial assets (Phase II of IFRS 9) – IASB clarifies some concepts of the recent exposure draft *A Closer Look n°71*
- Impairment of financial instruments: new exposure draft due in early 2011 *IFRS news n°39*
- Impairment of financial instruments: still a lot to discuss! *IFRS news n°37*
- Implementation of IFRS 9 by European insurers *IFRS news n°124*
- Interest margin hedge *IASB news n°2*

- Launch of review of financial instruments standard
IFRS news n°21
 - Macro hedging : the latest discussions *IFRS news n°50*
 - Macro-hedging: publication of the Discussion Paper due soon
IFRS news n°71
 - Mandatory effective date for IFRS 9 delayed again
IFRS news n°69
 - New standard for recognition of financial instruments
IFRS news n°17
 - Offsetting financial assets and financial liabilities: convergence will wait!
IFRS news n°47
 - Physical settlement of contracts to buy or sell non-financial items (IFRS 9) *IFRS Highlights n°131*
 - Presentation of 'cured' credit-impaired financial assets in the statement of profit or loss *IFRS Highlights n°131*
 - Presentation of OCI in a single statement: are IASB and FASB having second thoughts? *IFRS News n°38*
 - Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g *IFRIC news n°7*
 - Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities *IFRS news n°51*
 - Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments
A closer Look n°28
 - Publication of the exposure draft on measurement of financial liabilities
IFRS news n°34
 - Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting
IFRS news n°72
 - Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting
IFRS news n°68
 - Publication of the final interpretations IFRIC 16 *News n°13*
 - Questionnaire on the exposure draft Financial instruments: amortised cost and impairment *IFRS news n°33*
 - Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB
A Closer Look n°69
 - Recent progress on Financial Instruments project (IFRS 9)
A Closer Look n°58
 - Redeliberations of offsetting financial assets and financial liabilities
IFRS news n°46
 - Redeliberations on Hedge Accounting exposure draft
IFRS News n°45
 - Reducing the complexity of IAS 32 and IAS 39
IFRS news n°11
 - Reform of interbank interest rate benchmarks: proposed amendments to IAS 39 and IFRS 9 on affected hedging relationships
A Closer Look n°134
 - Reopening of Phase 1 of IFRS 9: Classification and measurement
IFRS news n°52, n°56
 - Reopening IFRS 9 phase 1, Classification and measurement: exposure draft published
IFRS news n°61, A Closer Look n°64
 - Reopening IFRS 9 phase 1, Classification and measurement : the case of regulated interest rates *IFRS news n°60*
 - Revision of hedge accounting under IFRS: publication of IFRS 9 final standard on general hedge accounting
A Closer Look n°74
 - Review of IAS 39 - Financial Instruments
IFRS news n°22, IFRS news n°26
 - Revision of hedge accounting under IFRS: review draft published on general hedge accounting
A Closer Look n°59
 - Second ITG meeting on provisioning under IFRS 9
IFRS News n°92
 - Taking account of credit enhancement in the measurement of expected credit losses *IFRS Highlights n°131*
 -
 - The Board continues redeliberations of the Impairment phase of IFRS 9
IFRS News n°44
 - The European Commission asks the IASB to amend IAS 39
A Closer Look n°16
 - The IASB confirms its position on debt modifications under IFRS 9
IFRS Highlights n°115
 - The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015
IFRS news n°46
 - The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options
IFRS Highlights n°115
 - The IASB publishes its FICE discussion paper
IFRS Highlights n°123
 - The IASB publishes the full and final version of IFRS 9 on financial instruments!
IFRS News n°80
 - The IFRIC clarifies the meaning of "significant or prolonged decline"
IFRS news n°25
 - The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan
A Closer Look n°56
 - The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9
IFRS News n°41
 - The FASB publishes its exposure draft on financial instruments
IFRS news n°34
 - Third meeting of ITG dealing with impairment issues under IFRS 9
IFRS Highlights n°95
 - What does the future hold for the recognition of financial instruments?
A Closer Look n°14
 - What should be the basis for the recognition of debt and other liabilities?
IFRS news n°18
- ### First-time Adoption
- Adoption of the amendments to IFRS 1 and IAS 27
European matters n°19
 - Amendment to IFRS 1 – Government Loans endorsed in Europe
European matters n°65

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

Functional currency

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

G - H

Handbook

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

Hyperinflation

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

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
- The IASB publishes issue 21 of the Investor Update
IFRS Highlights n°147
- IASB stakeholder consultations resume from May 2019
IFRS Highlights n°132
- The IASB starts to put its research programme in order
IFRS Highlights n°100
- The IASB updated its work plan
A closer Look n°32
IFRS news n°33, n°38, n°43, n°46, n°47, n°54, n°57, n°58, n°59, n°60, n°61, n°62, n°64, n°65, n°68, n°76, n°82, n°86, n°92, n°104, n°117, n°138, n°146, n°147
- 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 IASCF Foundation Constitution: second step
News n°18
- Review of structure and effectiveness of IFRS Foundation
IFRS Highlights n°91
- Round table on IASCF governance
IFRS news n°13
- Second phase of the IASCF constitution review : Trustees' proposals
IFRS news n°26
- Standard-setting for global sustainability and the role of the IFRS Foundation
IFRS Highlights n°147
- The IASB is seeking a trustee and a new member
News n°7
- The IASCF to review its constitution
IFRS news n°11, news n°14
- The IFRS Foundation consults on trustee service length
IFRS Highlights n°123
- The Monitoring Board work plan
IFRS Highlights n°121
- Two new trustees appointed at the IASCF
News n°17
- Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS
IFRS Highlights n°98

IFRS and SMEs

News n°6

- 80% of European SMEs favour a common accounting framework
A Closer Look n°9
- Call for comments on the SMEIG's draft Q&As
IFRS news n°48
- European Commission expresses concerns regarding IFRS for SMEs
European matters n°6
- Exposure draft expected by the end of the year
Focus Studies n°1
- IASB publishes exposure-draft on IFRS for SMEs
IASB news n°3
- IASB publishes a standard for SMEs:
IFRS news n°25
- IASB publishes amendments to IFRS for SMEs
IFRS Highlights n°89
- IASB publishes an IFRS guide for SMEs
IFRS news n°68

- IFRS for SMEs: IASB decisions on simplification at last
IFRS news n°19
- IFRS for SMEs: the IASB launches a comprehensive review
IFRS news n°57
- IFRS for SMEs: what do the stakeholders think in Europe?
IFRS news n°34
- SME Implementation Group publishes two new Q&As
IFRS news n°55
- The SME Implementation Group appointed
News n°36
- The SME Implementation (SMEIG) publishes its first Q&A
IFRS News n°46
- The IASB continues its comprehensive review of IFRS for SMEs
IFRS News n°67

IFRS Interpretations Committee (ex IFRIC)

- Appointment to the Interpretations Committee
IFRS Highlights n°101
- Appointment of new IFRIC members
IFRIC news n°4, News n°13, News n°34
- IFRIC vacancies
News n°7
- From 12 to 14 members at the IFRIC Board
News n°11
- Sue Lloyd appointed as chair of IFRS Interpretations Committee
IFRS Highlights n°108
- Tentative IFRS IC decision on a sale and leaseback transaction via the sale of equity interest in a subsidiary
IFRS Highlights n°147

Impairment

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

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

- 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*

N - O

Operating segments

- European adoption of IFRS 8 – Operating Segments *European matters n°7*
- Has the adoption of IFRS 8 been saved by the European survey? *European matters n°6*
- IASB to ‘re-open’ IFRS 8 *IFRS news n°54*
- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments *A Closer Look n°69*
- IFRS 8 adoption impact study *IASB news n°5*
- IFRS 8; IASB launches first post-implementation review *IFRS news n°58*
- IFRS 8 - Operating segments *IASB news n°1*
- The adoption of IFRS 8 “Operating segments” called into question *IASB news n°4*
- The IASB proposes improvements to IFRS 8 on operating segments *IFRS Highlights n°109*

Non-financial reporting

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

P

PPE

- Amendments to IAS 16: proceeds before intended use *IFRS Highlights n°144*
- IASB proposes narrow-scope amendments to IAS 16 *IFRS Highlights n°112*

Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions *IFRS news n°27*
- Amendments to IAS 37 – Provisions *IASB news n°1*
- Amendments to IAS 37 on onerous contracts *IFRS Highlights n°144*
- Dynamic provisioning enters the debate *IFRS news n°21*
- Costs considered in assessing whether a contract is onerous (IAS 37) *IFRS Highlights n°120*
- Evaluation of provisions *IASB news n°7*
- Expected loss model *IFRS news n°24*
- Extension of the comment period for the IAS 37 exposure draft *IFRS news n°32*

- Finalisation of IAS 37 - Provisions *IFRS news n°22*
- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 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
- Proposed amendments to IAS 37 on onerous contracts
A Closer Look n°128
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 “Provisions”: fair value by the back door
IFRS n°9
- Revision of IAS 37: the Board confirms its intention to go ahead
A Closer Look n°37

Q – R – S

REACH

- Conforming costs *IASB news n°14*

Rate-regulated activities

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

Real estate sales

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

Reconciliations between IFRS and US GAAP

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

Related parties

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

Revenue recognition

- IASB news n°6, n°7, n°11, n°12, n°14, n°26*
- Accounting for costs to fulfil a contract using a method for measuring progress based on outputs
IFRS Highlights n°134
- Agenda decision on IFRS 15: identification of goods or services promised to a customer
IFRS news n°129
- American TRG discusses methods for measuring progress
IFRS Highlights n°99
- An overview of the main subjects discussed by the TRG at its March 2015 meeting
A Closer Look n°88
- Application of IFRS 15 – Revenue recognition: a TRG update
A Closer Look n°85
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018. *IFRS Highlights n°88*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
IFRS news n°87

- Disclosures in the interim accounts under IFRS 15 *A Closer Look n°122*
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB *IFRS Highlights n°87*
- EU adopts IFRS 15 *European Highlights n°104*
- EU endorses standards and amendments *European Highlights n°116*
- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition *IFRS news n°47*
- IASB and FASB launch their redeliberations on the Revenue recognition project *A Closer Look n°41*
- IASB and FASB still discussing but close to agreement *A Closer Look n°62*
- IASB Discussion Paper on Revenue Recognition *A Closer Look n°18*
- IASB redeliberates proposed clarifications to IFRS 15 *A Closer Look n°95*
- IFRIC publishes three important decisions on IFRS 15 *A Closer Look n°120*
- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
- IFRS 15: how has financial reporting changed since 31 December 2016? *A closer Look n°114*
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations *A Closer Look n°90*
- IASB and FASB publish new Revenue Recognition standard, at last *IFRS News n°78*
- IASB and FASB set up a joint IFRS 15 transition group *IFRS News n°78*
- IASB and FASB publish joint Revenue Recognition standard at last *A closer Look n°79*
- IASB confirms one-year deferral of IFRS 15 mandatory effective date *IFRS news n°91*
- IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
- IASB publishes amendments to clarify IFRS 15 *A Closer Look n°99*
- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
- IFRS IC clarifies the treatment of training costs incurred to fulfil a contract with a customer *IFRS Highlights n°142*
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues *A Closer Look n°87*
- IFRS 15 endorsement on the right track! *European Highlights n°99*
- IFRS 15: Learning points from disclosures in the notes at 31 December 2018 *A Closer Look n°133*
- IFRS 15: TRG considers more practical implementation issues *A Closer Look n°93*
- IFRS draft on revenue recognition under fire *A Closer Look n°40*
- IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
- Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016? *A Closer Look n°109*
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations *A Closer Look n°86*
- On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
- Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
- Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
- Revenue recognition: how have stakeholders responded to the IAS B's new proposals *A Closer Look n°57*
- Revenue recognition: major redeliberations complete! *A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements *IFRS news n°49*
- Revenue recognition project to be re-exposed *IFRS news n°46*
- Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application *IFRS news n°65*
- Revenue Recognition: the broad principles of the future standard are known *A Closer Look n°71*
- Revenue Recognition: where are we now? *A Closer Look n°32*
- Shaping the conditions of recognition of revenue for construction contracts *IFRS news n°27*
- Should we expect changes in the recognition of revenue? *Focus Studies n°6*
- The EFRAG publishes a Discussion Paper on Revenue Recognition *News n°5*
- The scope of the future standard on revenue recognition has been defined *IFRS News n°31*
- The IASB and FASB continue their redeliberations on the Revenue recognition project *A Closer Look n°42, n°43, n°44, n°45*
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers *IFRS news n°56*
- The IASB confirms the single model for the recognition of revenue *IFRS news n°25*
- The future Revenue Recognition standard will soon be published! *IFRS News n°67*

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

Reverse factoring

- IFRS IC publishes tentative agenda decision on reverse factoring *A Closer Look n°146*

SEC

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

Share-based payments

- Adoption of amendments to IFRS 2 on the classification and measurement of share-based payment transactions *IFRS Highlights n°120*
- Adoption of an amendment to IFRS 2 *Europe news n°18*
- Amendment to IFRS 2 *IFRS n°8, n°24*
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments *A Closer Look n°11*
- Endorsement of the IFRS 2 amendments on intra-group transactions *IFRS news n°32*
- IASB considers IFRS IC recommendations on IFRS 2 *IFRS news n°75, n°77*
- The IASB proposes three amendments to IFRS 2 *IFRS Highlights n°83*
- IFRIC recommends the board to amend IFRS 2 *IFRS news n°69*
- IFRIC 11 – 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 Highlights n°101*
- Share-based payment research project *IFRS Highlights n°126*

T

Taxonomy

- A new idea to digest over the summer: taxonomy *IFRS news n°13*
- Electronic reporting: ESMA updates ESEF manual *European highlights n°135*
- ESEF regulation published in the OJEU *European highlights n°133*
- ESMA publishes example of an annual financial report in electronic format *European highlights n°145*
- IFRS taxonomy *IFRS Highlights n°142*
- OJEU publishes amended Regulatory Technical Standards for the European Single Electronic Format *European highlights n°139*
- Single electronic reporting format (ESEF): ESMA publishes draft taxonomy updates *European highlights n°133*
- XBRL at the heart of the work of the IASCF *News n°20*

U – V – W – X – Y – Z

US GAAP

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

Wording for rejection

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

Subscribe!

Beyond the GAAP, Mazars' monthly newsletter on accounting standards, is totally free.

To subscribe, please fill in the form on our website: mazars.com

From the following month, you will receive Beyond the GAAP by e-mail.

If you no longer wish to receive Beyond the GAAP, send an e-mail to newsletter-doctrine@mazars.fr with "unsubscribe" as the subject line of your message.