



# Beyond the GAAP

## MAZARS' NEWSLETTER ON ACCOUNTING STANDARDS

### A

#### Accounting bodies

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

#### Accounting policies, accounting estimates, errors

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

#### Adoption of standards and interpretations

- Adoption of amendments to IAS 27 on use of the equity method in separate financial statements  
*European Highlights n°95*
- Adoption of Disclosure Initiative amendments to IAS 1  
*European Highlights n°95*
- Adoption of IFRS standards in Europe: a new, longer, more political and uncertain process? *Focus studies n°4*
- Changes to the procedure for adoption of IFRS in Europe  
*IASB news n°3*
- Endorsement of IFRIC 10 and IFRIC 11  
*IFRIC news n°5*
- EFRAG recommendation on adoption of the IASB standards  
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- EU adopts swathe of standards  
*European matters n°62*
- European Commission launches consultation on the impact of IFRSs  
*European Highlights n°80*
- Standards endorsement process  
*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*
- Second compilation of IFRS IC agenda decisions published  
*IFRS Highlights n°143*

#### Annual improvements

- Adoption of the Annual improvements  
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- 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 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*
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- 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*
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- Survey on the effective dates of new texts *IFRS News n°44*

## Application of standards and interpretations

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- 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*
- 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*
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- 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  
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- IFRS 5: an involving standard  
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- IFRS Interpretations Committee clarifies some aspects of IFRS 5  
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- New definition of a discontinued operation: the Board decides.  
*IFRS news n°26*
- Publication of an exposure draft on the definition of discontinued operations  
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- Round table on IASCF governance  
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- The definition of a discontinued operation in IFRS 5 may not be amended after all  
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- Bearer plants – amendment finalised  
*IFRS news n°76*
- IAS issues amendments for bearer plants  
*IFRS news n°79*

### Borrowing costs

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

### BREXIT

- Potential impacts of a no-deal Brexit on financial reporting.  
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### Business combinations

- Adoption of IFRS 3 and IAS 27  
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- 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  
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- Draft narrow-scope amendments to IFRS 3  
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- ESMA report on the quality of financial information on business combinations  
*European matters n°79*
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control  
*European matters n°52*
- EFRAG study on goodwill  
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- Entities invited to share their practical experience of IFRS 3  
*European matters n°75*
- European impact study for IFRS 3 and IAS 2  
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- IASB clarifies definition of a business in IFRS 3  
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- 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  
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- IASB reports on IFRS 3 PiR  
*IFRS Highlights n°90*
- IFRS 3R: new definition of a “business” adopted by European Commission  
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- Impact of IAS 27R on operations other than business combinations  
*A Closer Look n°35*
- Launch of post-implementation review of IFRS 3  
*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)  
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- Publication of amendments to IFRS 3 and IFRS 11  
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- Publication of two draft interpretations for comments  
*IFRS news n°56*
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- Request for Information to be published for PIR of IFRS 10, 11 and 12  
*IFRS Highlights n°143*
- What are the transitional issues of the new standards on business combinations and consolidation?  
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- What impacts will IFRS 3R have on business combinations completed as of 2010?  
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- CESR: new extract from the accounting studies database  
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- CESR report on the implementation of IFRSs in Europe  
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- CESR survey of the application of IAS 39 and IFRS 7 amendments on reclassification of financial assets  
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- CESR: 5th extract from the accounting studies database  
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- CESR: 9th extract from the database of enforcement decisions  
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## Conceptual Framework

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

- IFRS/US GAAP convergence on financial instruments seems unlikely following latest FASB decisions  
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- Japan IFRS convergence project continues *IASB news n°1*
- Update of the IASB-FASB Convergence road map  
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- The IASB and the FASB publish a progress report on their convergence programme  
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- EFRAG seeks input from crypto-assets experts  
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- How are IFRS standards applied to holdings of cryptocurrencies?  
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## Customer loyalty programmes

- Customer loyalty programmes: the IFRIC interpretation  
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- IFRIC D23: distribution of non-cash assets to owners  
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- Calculating the diluted earnings per share in the case of stock options issuance  
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- Exposure draft on the revision of IAS 33 – Earnings per Share  
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- EFRAG seeking new Chairman and members for TEG  
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- European Commission nominates new President of EFRAG  
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- New EFRAG appointments  
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## Emission rights

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- Actuarial gains and losses: Board plumps for a choice of presentation  
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- Consultancy task force created on “Employee Benefits”  
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- Defined benefit plans: IASB confirms the main proposals of the exposure draft  
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- Discount rates in IAS 19: Interpretations Committee discussions end with a “wording for rejection”  
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- IAS 19 provisions on discount rates to remain unchanged  
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- IASB proposes amendments to IAS 19 and interpretation IFRIC 14  
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- IASB publishes a DP on IAS 19 – Employee Benefits  
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- Adoption of IFRIC 19 Interpretation *European matters n°36*
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- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments *IFRS news n°26*
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- ESMA publishes a statement on accounting for the impacts of the United States tax reforms under IAS 12 *A Closer Look n°118*
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  - Recent progress on Financial Instruments project (IFRS 9)  
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  - 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  
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  - Revision of hedge accounting under IFRS: review draft published on general hedge accounting  
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  - Second ITG meeting on provisioning under IFRS 9  
*IFRS News n°92*
  - Taking account of credit enhancement in the measurement of expected credit losses  
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  - The Board continues redeliberations of the Impairment phase of IFRS 9  
*IFRS News n°44*
  - The European Commission asks the IASB to amend IAS 39  
*A Closer Look n°16*
  - The IASB confirms its position on debt modifications under IFRS 9  
*IFRS Highlights n°115*
  - The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015  
*IFRS news n°46*
  - The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options  
*IFRS Highlights n°115*
  - The IASB publishes its FICE discussion paper  
*IFRS Highlights n°123*
  - The IASB publishes the full and final version of IFRS 9 on financial instruments!  
*IFRS News n°80*
  - The IFRIC clarifies the meaning of “significant or prolonged decline”  
*IFRS news n°25*
  - The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan  
*A Closer Look n°56*
  - The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9  
*IFRS News n°41*
  - The FASB publishes its exposure draft on financial instruments  
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  - Third meeting of ITG dealing with impairment issues under IFRS 9  
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  - What does the future hold for the recognition of financial instruments?  
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  - 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  
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  - 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  
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  - Publication of an exposure draft on the exemptions for first-time adoption of IFRSs  
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  - 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  
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  - Severe hyperinflation: IASB publishes a limited exposure draft  
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- ### Functional currency
- Determination of functional currency of an investment holding company  
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- 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 new n°56*
- IASB publishes the outcomes from the IASB’ Agenda Consultation 2011 *A Closer Look n°62*
- IASB puts standard-setting on hold to work on better communication in financial reporting *A Closer Look n°105*
- IASB publishes 2020 consultation schedule *IFRS Highlights n°140*
- IASB to defer the effective date of IFRS 9 *IFRS news n°47*
- IASB unveils its mission statement *IFRS Highlights n°88*
- Impact of the COVID-19 pandemic on IASB work plan *IFRS Highlights n°143*

- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc. *IASB news n°7*
- The credit crunch and the IASB’s implication *IFRS news n°15*
- The IASB ends its improvement projects on IFRS 8 and discount rates *IFRS news n°130*
- IASB stakeholder consultations resume from May 2019 *IFRS Highlights n°132*
- The IASB starts to put its research programme in order *IFRS Highlights n°100*
- The IASB updated its work plan *A closer Look n°32*  
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- What will be the IASB’s work programme be in 2010? *A closer Look n°29*

## IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board *IFRS Highlights n°108*
- China joins IFRS Foundation Monitoring Board *IFRS Highlights n°102*
- Creation of the IASB Monitoring Board *IFRS news n°19*
- Death of Wayne Upton, chair of the IFRS IC *IFRS Highlights n°103*
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees *News n°6*
- Four IASB members re-appointed for second term *IFRS Highlights n°108*
- IFRS Foundation amends Constitution *IFRS Highlights n°105, n°127*
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards *IFRS Highlights n°100*
- IFRS Foundation considers the contribution of IFRS standards to the public good *IFRS Highlights n°118*
- IFRS Foundation consults on length of service for Trustee Chair and Vice-Chairs *IFRS news n°124*
- IFRS Foundation proposes amendments to the Due Process Handbook *IFRS Highlights n°132*
- Improvements to the notes: IFRS Foundation sets a good example *IFRS news n°89*
- Membership of ASAF *IFRS news n°65, n°90*
- Publication of the new IASCF constitution *IFRS news n°31*
- Review of the 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*
- 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  
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- The SME Implementation (SMEIG) publishes its first Q&A  
*IFRS News n°46*
- The IASB continues its comprehensive review of IFRS for SMEs  
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## 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  
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## Impairment

- Discussion paper on goodwill and impairment  
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- 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  
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## 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*
- 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  
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- 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*
- 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  
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- 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

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## Interim Financial Reporting

- 2009 interim accounts: the end of the stable platform  
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## Investment Property

- Adoption of amendments to IAS 40  
*European Highlights n°116*
- Exposure draft published on transfers of investment property  
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## Income tax

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- 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  
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- Transfers of Investment Property: IASB issues amendments to IAS 40 *IFRS Highlights n°106*

## IOSCO

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

# J – K – L

## Joint arrangements

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

## Joint ventures

- IFRS news n°23*
- Application of IFRS 5 in the event of loss of joint control or significant influence *IFRS news n°32*
- Accounting for joint ventures *IASB news n°5*
- EFRAG: Working party on joint-ventures *European matters n°5*
- How should an investor account for contributing a subsidiary to a joint venture? *A Closer Look n°58*
- Recognition of joint ventures *IFRS news n°11*
- Recognition of "other net asset changes" in an associate or joint venture *IFRS news n°76*

## Leases

- Leases *IASB news n°5, news n°14, n°77, n°78, n°79, n°82*
- Amendment to IFRS 16 on COVID-19-related rent concessions *IFRS Highlights n°144*
- Customer's right to receive access to a supplier's software hosted on the cloud *IFRS Highlights n°131*
- Definition of a lease under the future IFRS 16 *A Closer Look n°94*
- Effective date of IFRS 16 tentatively set at 1 January 2019 *IFRS Highlights n°93*
- EFRAG and European standard setters launch additional public consultation on Leases *European matters n°79*
- EFRAG feedback on the additional public consultation and outreach event on the Leases project *European matters n°82*
- EFRAG launches field test on the new draft standard on Leases. *News n°67*

- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16 *European Highlights n°108*
- EFRAG recommends European Union endorsement of IFRS 16 *European Highlights n°109*
- EFRAG requests public review of Leases standard prior to publication *European Highlights n°90*
- EFRAG to hold outreach event on the Leases project *European Highlights n°80*
- EU endorses standards and amendments *European Highlights n°116*
- European adoption of IFRS 15 rescheduled *European Highlights n°90*
- Exposure draft on Leases: part one *A Closer Look n°37*
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- 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: 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*
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- 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  
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- Leases: how will they be defined in the future standard?  
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- Leases: IASB staff prepare the 2nd exposure draft  
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- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?  
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- Leases: redeliberations on major topics  
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- Leases: sale and leaseback transactions  
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- Leases: stakeholders' comments are over critical  
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- Leases: the profit or loss recognition pattern emerges!  
*A Closer Look n°57*
- Leases: the two boards take a break  
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- Leases: where are we now?  
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- Leases project: IASB Chairman goes on the offensive  
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- 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.  
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- Some important decisions on the Leases project  
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- Subsurface rights and IFRS 16  
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- An interpretation on levies charged for participation in a specific market expected soon  
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- Endorsement of IFRIC 21 – Levies  
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- IFRIC issues definitive interpretation on levies (IFRIC 21)  
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- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee  
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- Levies charged on entities that participate in a specific market – discussions continue  
*IFRS news n°62*
- Publication of two draft interpretations for comments  
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*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  
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- Management commentary: IASB's guidance to appear shortly  
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### 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  
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- The IASB's guidance on making materiality judgments  
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- Fair value measurement provisions  
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- Fair value measurement specifications  
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- Fair value recognition methods  
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- Credit risk  
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- "Measurement" round-tables  
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- Measurement – round-table discussions in London - January 2007  
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- Measurement in an illiquid market  
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- IASB ratified the IFRIC Interpretation 20  
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- Mining: accounting for production stripping costs  
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- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon  
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- 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?  
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- Puts on non-controlling interests: confirmation that changes in the value of the liability shall be recognised in profit or loss  
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- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations  
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- 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*

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

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## Operating segments

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

# 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 IASB's new proposals  
*A Closer Look n°57*
- Revenue recognition: major redeliberations complete!  
*A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements  
*IFRS news n°49*
- Revenue recognition project to be re-exposed  
*IFRS news n°46*
- Revenue recognition project: redeliberations have begun!  
*A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application  
*IFRS news n°65*
- Revenue Recognition: the broad principles of the future standard are known  
*A Closer Look n°71*
- Revenue Recognition: where are we now?  
*A Closer Look n°32*
- Shaping the conditions of recognition of revenue for construction contracts  
*IFRS news n°27*
- Should we expect changes in the recognition of revenue?  
*Focus Studies n°6*
- The EFRAG publishes a Discussion Paper on Revenue Recognition  
*News n°5*
- The scope of the future standard on revenue recognition has been defined  
*IFRS News n°31*
- The IASB and FASB continue their redeliberations on the Revenue recognition project  
*A Closer Look n°42, n°43, n°44, n°45*
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers  
*IFRS news n°56*
- The IASB confirms the single model for the recognition of revenue  
*IFRS news n°25*
- The future Revenue Recognition standard will soon be published!  
*IFRS News n°67*
- The new IASB exposure-draft on revenue recognition in 20 Q&A  
*A Closer Look n°50, n°51*
- The IASB project on revenue recognition in 15 Q&A  
*A Closer Look n°36*
- Third EFRAG Advisory Forum  
*IASB news n°1*
- Transition resource group created to address difficulties in implementing future revenue recognition standard  
*IFRS news n°69*
- TRG holds fourth meeting  
*IFRS Highlights n°87*
- TRG meeting held in November; outlook uncertain for 2016!  
*IFRS Highlights n°95*

## SEC

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

## Share-based payments

- Adoption of 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*
- 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*