

# Beyond the GAAP

## Index

from October 2006 to May 2010

### A

#### Accounting bodies

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

#### Adoption of standards and interpretations

- 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*
- Standards endorsement process *News n°25*
- Towards a quicker adoption of IFRS standards in Europe *News n°11*

#### Annual improvements

- Adoption of the Annual improvements *European matters n°19*
- 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*
- Endorsement of annual improvements *IFRS news n°32*
- IASB's annual omnibus of improvements to IFRS *A Closer Look n°34*
- IFRS improvements, 2009 project *IFRS News n°26*
- 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*

- Publication of Annual Improvements to IFRSs *IFRS News n°12*
- Proposed improvements to IFRSs *A Closer Look n°17*
- State of play in the IFRS annual improvements process *IFRS news n°10*

#### Application of standards and interpretations

- Implementation dates for next 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*
- 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*

#### 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*
- 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*



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## B

## 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*
- Practical difficulties in the application of the revised IAS 23: IASB clarifications on the calculation of the capitalisation rate for general borrowing costs  
*IFRS News n°26*

## Business combinations

- Adoption of IFRS 3 and IAS 27  
*European matters n°24*
- 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*
- European impact study for IFRS 3 and IAS 27  
*European matters n°18*
- IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview  
*A Closer Look n°8*
- New option for the measurement of non-controlling interests in business combinations *IASB news n°4*
- Publication of revised IFRS 3 and IAS 27  
*News n°8*
- Puts on non-controlling interests *IFRS news n°34*
- What are the transitional issues of the new standards on business combinations and

consolidation?

*A Closer Look n°33*

- What impact will IFRS 3R have on business combinations completed as of 2010?

*A Closer Look n°34*

## C

## CESR

- 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*

## Conceptual Framework

- *IASB news n°5*
- Conceptual framework: latest IASB publications  
*IFRS news n°12*
- Conceptual framework: evaluation  
*IFRS news n°21*
- Definition of a liability  
*IFRS news n°13*
- General definition of liabilities  
*IASB news n°7*
- Measurement  
*IASB news n°7*

## 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

- *IFRS news n°17*
- Accounting for joint ventures *IASB news n°5*
- Consolidation exemption for investment entities  
*IFRS news n°31*
- Consolidation exemption for investment companies: IAS to publish a limited scope exposure draft  
*IFRS news n°33*
- Cost of an investment in the separate financial statements  
*News n°12*
- ED9: towards the elimination of proportionate consolidation?  
*A Closer Look n°9*
- EFRAG: Working party on joint-ventures  
*European matters n°5*
- Elimination of proportionate consolidation: release of the exposure draft  
*IASB news n°6*
- Exposure Draft ED 10 - Consolidated Financial Statements  
*A Closer Look n°18*
- IASB round tables on consolidation and derecognition of financial instruments  
*IFRS news n°22*
- IFRS consolidation scope and non-significant entities  
*IASB news n°6*
- Proportional integration  
*IASB news n°1*
- Project  
*IFRS news n°11, news n°14*
- Recognition of joint ventures  
*IFRS news n°11*
- What are the prospects for proportionate consolidation?  
*Focus Studies n°4*

## 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*
- 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 SEC proposal on adoption of IFRS for public companies  
*A Closer Look n°15*

## 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 - E

## 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*



## 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

- EFRAG publishes two Discussion Papers *News n°8*
- New appointments to EFRAG's TEG *News n°10*
- Reforms at the EFRAG: Europe at the heart of the debate on international standards? *A Closer Look n°14*
- National standard setters come together *IFRS news n°22*

## Emission rights

- Emissions trading schemes *IFRS news n°12*
- 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*
- Adoption of IFRIC 14 *European matters n°18*
- Consultancy task force created on "Employee Benefits" *News n°1*
- Employee benefits discount rate *IFRS news n°26*
- 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 publishes a DP on IAS 19 – Employee Benefits *News n°10*
- Interpretation on employee benefit (IFRIC 14) *IFRIC news n°5*
- 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*
- 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

- Distinction between debt and equity *IFRIC news n°1*
- Debt / Equity *IASB news n°7 / IFRS news n°16, n°30*
- Debt / equity distinction *IASB news n°2, IFRS news n°32*
- Equity instruments repurchasable 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*
- 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*

## Europe

- Plan to simplify the legal and accounting environment for corporates *News n°7*

## 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*
- Exposure-draft-Guidance on fair value measurement  
*IFRS news n°23*
- Procedures for fair value measurement  
*IFRS news n°15*

## 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 impact 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 on embedded derivatives and reclassification  
*European matters n°29*
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006  
*Focus Studies n°4*
- 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*
- European effect study relative to IAS 1 – Presentation of financial statements  
*European matters n°13*
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments  
*IFRS news n°26*
- IFRS 7 amendment  
*European matters n°29*
- IFRS 7 and industrial and commercial companies: are financial instruments disclosures better?  
*A Closer Look n°13*
- 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 financial statements: the main traps to avoid  
*IASB news n°3*
- Information to be disclosed in the notes  
*IFRS news n°30*
- 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 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: 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 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 has decided to remove the option for the presentation of the comprehensive income into two separate statements  
*IFRS news n°25*
- 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

- Accounting for financial instruments: no change expected in the short term  
*IFRS news n°18*
- 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*
- Amendment to IAS 39 – hedged risks and portions *IASB news n°6, n°14*
- Amendement to IFRIC 16 - Hedging a net investment in a foreign operation *News n°19*
- Amendment to IAS 39 and IFRS 7 *News n°17*
- 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*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- Embedded derivatives and joint ventures *IFRS News n°19*
- Embedded derivatives and reclassifications *IFRS news n°18, n°21*
- 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 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*
- Financial assets can now be reclassified *A Closer Look n°16*
- Financial instruments puttable at fair value *IASB news n°7*
- 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 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*
- IAS 39: Will the current review learn from history? *A Closer Look n°25*
- IAS 39 review: new developments *IFRS news n°23*
- 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 or a first step into IAS 39's replacement *A closer Look n°27*
- IFRS 9 : the main pros and cons *A closer Look n°28*
- Interest margin hedge *IASB news n°2*
- Launch of review of financial instruments standard *IFRS news n°21*
- New standard for recognition of financial instruments *IFRS news n°17*
- Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g *IFRIC news n°7*
- 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 the final interpretations IFRIC 16 *News n°13*
- Questionnaire on the exposure draft Financial instruments: amortised cost and impairment *IFRS news n°33*
- Reducing the complexity of IAS 32 and IAS 39 *IFRS news n°11*
- Review of IAS 39 - *Financial Instruments* *IFRS news n°22, IFRS news n°26*
- The European Commission asks the IASB to amend IAS 39 *A Closer Look n°16*
- The IFRIC clarifies the meaning of "significant or prolonged decline" *IFRS news n°25*
- The FASB publishes its exposure draft on financial instruments *IFRS news n°34*
- 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
- Publication of an exposure draft on the exemptions for first-time adoption of IFRSs  
IFRS news n°15
- Revision of IFRS 1  
IFRS news n°17

### 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
- IFRIC draft Due Process Handbook  
IFRIC news n°2

## I - J - K - L

### IASB

- IASB agenda  
IFRS news n°13
- IASB Board expanded  
IFRS news n°19
- IASB funding reviewed  
News n°9
- New IASB work plan as of 19 April 2010  
IFRS news n°33
- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc.  
IASB news n°7
- The credit crunch and the IASB's implication  
IFRS news n°15
- The IASB updated its work plan  
A closer Look n°32
- What will be the IASB's work programme be in 2010?  
A closer Look n°29

### IFRS Foundation (ex IASCF)

- Creation of the IASB Monitoring Board  
IFRS news n°19
- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees  
News n°6

- Publication of the new IASCF constitution  
IFRS news n°31
- Review of the IASC Foundation Constitution: second step  
News n°18
- Round table on IASCF governance  
IFRS news n°13
- Second phase of the IASCF constitution review : Trustees' proposals  
IFRS news n°26
- The IASB is seeking a trustee and a new member  
News n°7
- The IASCF to review its constitution  
IFRS news n°11, news n°14
- Two new trustees appointed at the IASCF  
News n°17

### IFRS and SMEs

- 80% of European SMEs favour a common accounting framework  
A Closer Look n°9
- 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
- IFRS for SMEs: IASB decisions on simplification at last  
IFRS news n°19
- IFRS for SMEs: what do the stakeholders think in Europe?  
IFRS news n°34

### IFRS Interpretations Committee (ex IFRIC)

- 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

### Impairment

- 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

### Insurance contracts

- EFRAG comments on the "insurance contracts" discussion paper  
News n°6



- IFRS 4 – State of play *IASB news n°1*
- Insurance Contract Project – phase II  
*IASB news n°4*
- “Insurance” Discussion Paper: initial lessons from the consultation process *IFRS n°9*
- “Insurance” working party seeks candidates  
*News n°6*
- Recognition of an insurance policy  
*IASB news n°7*

### Intangible assets

- *IASB news n°2*

### Interim Financial Reporting

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

### 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*

### Joint ventures

- *IFRS news n°23*

### Leases

- *IASB news n°5, news n°14*
- Leases: a new approach emerges  
*A Closer Look n°21*
- Lease contracts in the accounts of the lessor  
*IFRS news n°23*
- Leases: derecognition model for lessor accounting  
*IFRS news n°34*
- Leases: where are we now? *A Closer Look n°31*
- Some important decisions on the Leases project  
*A Closer Look n°33*

## M

### Management reports

- *IASB news n°2, n°22*
- IASB proposal on management commentary  
*IFRS news n°24*

### Measurement

- Fair value measurement provisions

- Fair value measurement specifications  
*IASB news n°6*
- Fair value recognition methods  
*IFRS News n°20*
- 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

- Mining: accounting for production stripping costs  
*IFRS news n°30*

### 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*

### 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*
- IFRS 8 adoption impact study  
*IASB news n°5*
- IFRS 8 - Operating segments  
*IASB news n°1*
- The adoption of IFRS 8 “Operating segments” called into question  
*IASB news n°4*

## P

### Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions  
*IFRS news n°27*
- Amendments to IAS 37 – Provisions  
*IASB news n°1*



- Dynamic provisioning enters the debate *IFRS news n°21*
- Evaluation of provisions *IASB news n°7*
- Expected loss model *IFRS news n°24*
- Extension of the comment period for the IAS 37 exposure draft *IFRS news n°32*
- Finalisation of IAS 37 - Provisions *IFRS news n°22*
- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers *A Closer Look n°30*
- Publication of a draft standard on provisions *IFRS News n°31*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 "Provisions": fair value by the back door *IFRS n°9*

## Q – R – S

### REACH

- Conforming costs *IASB news n°14*

### 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

- 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*

### Regulated activities

- A standard on regulated operations coming soon! *News n°18*
- Price-regulated activities *News n°20*
- Exposure Draft - Rate Regulated Activities *News n°25*
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments! *A Closer Look n°26*

### Revenue recognition

- *IASB news n°6, n°7, n°11, n°12, n°14, n°26*
- IASB Discussion Paper on Revenue Recognition *A Closer Look n°18*
- Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
- 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 confirms the single model for the recognition of revenue *IFRS news n°25*
- Third EFRAG Advisory Forum *IASB news n°1*

**SEC**

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

**Share-based payments**

- Adoption of an amendment to IFRS 2  
*Europe news n°18*
- Amendment to IFRS 2  
*IFRS n°8, n°24*
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments  
*A Closer Look n 11*
- Endorsement of the IFRS 2 amendments on intra-group transactions  
*IFRS news n°32*
- IFRIC 11 – Effective date in Europe  
*IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions  
*Focus Studies n°1*
- Occupational savings plans  
*IFRIC news n°1*

**T****Taxonomy**

- A new idea to digest over the summer: taxonomy  
*IFRS news n°13*
- XBRL at the heart of the work of the IASCF  
*News n°20*

**Income tax**

- *IASB news n°5*
- First application of FIN 48: US GAAP and prospects for IFRS accounts  
*Focus Studies n°6*
- Draft standard on income tax  
*IFRS news n°21*
- Exposure Draft on Income Tax: part one  
*A Closer Look n°22*
- Exposure Draft on Income Tax: part two  
*A Closer Look n°23*
- The IASB reviews the scope of its income tax project  
*IFRS news n°32*

**U – V – W – X – Y – Z****US GAAP**

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

**Wording for rejection**

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