



# Beyond the GAAP - Index

Oct. 2006 to March 2026

**forvis**  
**mazars**

## A

### Accounting bodies

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

### Accounting policies, accounting estimates, errors

- Amendments to IAS 1 on disclosure of accounting policies  
IFRS Highlights n°152
- Amendments to IAS 8 on accounting estimates  
IFRS Highlights n°152
- 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 amendment 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 amendments to IAS 1 and IAS 8  
European Highlights n°164
- 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

- IFRS IC agenda decision on Configuration or Customisation Costs in a Cloud Computing Arrangement (IAS 38 – *Intangible Assets*)  
IFRS Highlights n°154
- IFRS IC agenda decision on negative low emission vehicle credits  
IFRS Highlights n°168
- IFRS IC confirms its position on payments contingent on continued employment following a business combination (IFRS 3)  
IFRS Highlights n°187
- 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
- IFRS 18: IFRS IC proposes to update 10 agenda decisions IFRS Highlights n°201
- Publication of IFRS IC decision on climate-related commitments (IAS 37)  
IFRS Highlights n°187
- 1<sup>st</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°137
- 2<sup>nd</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°143
- 3<sup>rd</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°148
- 5<sup>th</sup> compilation of IFRS IC agenda decisions IFRS Highlights n°159
- 6<sup>th</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°166
- 7<sup>th</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°171
- 8<sup>th</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°177
- 9<sup>th</sup> compilation of IFRS IC agenda decisions IFRS Highlights n°182
- 10<sup>th</sup> compilation of IFRS IC agenda decisions IFRS Highlights n°188
- 11<sup>th</sup> compilation of IFRS IC agenda decisions IFRS Highlights n°192
- 12<sup>th</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°199
- 13<sup>th</sup> compilation of IFRS IC agenda decisions published IFRS Highlights n°203
- IFRS 18: IASB confirms update to six agenda decisions IFRS Highlights n°206

## 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
- Adoption of volume 11 of annual improvements to IFRSs European Highlights n°201
- 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
- IASB publishes exposure draft on volume 11 of Improvements to IFRSs  
IFRS Highlights n°180
- 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
- Improvements to IFRSs – Volume 11  
IFRS Highlights n°190
- 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

## **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
- 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
- Standards and interpretations applicable at 31 December 2020  
A Closer Look n°149
- Standards and interpretations applicable at 30 June 2021 A Closer Look n°155
- Standards and interpretations applicable at 31 December 2021  
A Closer Look n°160
- Standards and Interpretations applicable at 30 June 2022 A Closer Look n°166
- Standards and Interpretations applicable at 31 December 2022 A Closer Look n°171
- Standards and Interpretations applicable at 30 June 2023  
A Closer Look n°177
- Standards and Interpretations applicable at 31 December 2023  
A Closer Look n°182
- Standards and Interpretations applicable at 30 June 2024  
A Closer Look n°188
- Standards and Interpretations applicable at 31 December 2024  
A Closer Look n°193

- Standards and interpretations applicable as of 30 June 2025 A Closer Look n°199
- Standards and interpretations applicable at 31 December 2025 A Closer Look n°203
- Survey on the effective dates of new texts IFRS News n°44

## ASAF

- Membership of ASAF IFRS news n°65, n°90
- ASAF membership for 2022-2024 IFRS Highlights n°163
- New members appointed to ASAF IFRS Highlights n°192

## 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 – Disclosures, Goodwill and Impairment project: IASB publishes exposure draft  
IFRS Highlights n°186
- 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
- Closing document of the BCUCC project published by the IASB  
IFRS Highlights n°187
- Discussion Paper on business combinations under common control  
IFRS Highlights n°149
- Discussion Paper on Business Combinations under Common Control  
A Closer Look n°151
- 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
- Goodwill and Impairment: IASB votes to retain the depreciation model  
IFRS Highlights n°171
- Goodwill and Impairment project: disclosures on strategically important business combinations IFRS Highlights n°174
- 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 IC confirms its position on payments contingent on continued employment following a business combination (IFRS 3)  
IFRS Highlights n°187
- 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
- Redeliberations continue on Goodwill and Impairment project IFRS Highlights n°169
- Request for Information to be published for PIR of IFRS 10, 11 and 12 IFRS Highlights n°143
- Update on Discussion Paper on business combinations and impairment tests A Closer Look n°158
- 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
- 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

## 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

- 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

## Climate

- Climate-related and other uncertainties in the financial statements  
IFRS Highlights n°187
- Exposure draft Climate-related and Other Uncertainties in the Financial Statements  
IFRS Highlights n°190
- New steer for IASB project on climate-related risks in the financial statements  
IFRS Highlights n°180
- Publication of final illustrative examples on reporting uncertainties in financial statements  
IFRS Highlights n°204
- Publication of near-final examples of climate-related uncertainties in the financial statements  
IFRS Highlights n°201
- Project on Climate-related Risks in the Financial Statements  
IFRS Highlights n°175
- Taking climate-related matters into account in IFRS financial statements  
IFRS Highlights n°149
- TNFD publishes recommendations on management of nature-related risks and

associated disclosures  
IFRS Highlights n°180

## 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

## Connectivity

- EFRAG consultation on Connectivity of Financial and Sustainability Reporting  
European Highlights
- EFRAG publishes initial paper on connectivity considerations and boundaries of different annual report sections  
European Highlights n°189

## Consolidation

- IFRS news n°17
- 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
- Discussions on the equity method  
IFRS Highlights n°167, n°175, n°176, n°180
- 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 new 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°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 consultation relating to the Post-implementation Review of IFRS 10, IFRS 11 and IFRS 12 A Closer Look n°150
- IASB plans to bring IAS 28 rules on contingent consideration into line with IFRS 3  
IFRS Highlights n°178
- 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 publishes exposure draft on the equity method (IAS 28)

- IFRS Highlight n°191, A Closer Look n°192
- IASB publishes project report on PiR of IFRS 10, IFRS 11 and IFRS 12  
A Closer Look n°167
- 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
- PiR of IFRS 10, 11 and 12 now complete  
IFRS Highlights n°163
- 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
- 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

## 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

## 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
- 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

## 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

- Draft update of the Due Process Handbook  
IFRS Highlights n°194

## 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
- Changes to composition of EFRAG's FR TEG  
European Highlights n°162
- Chiara Del Prete appointed Chair of EFRAG SR TEG  
European Highlights n°174
- EFRAG adopts its 2026 work programme on sustainability reporting  
European Highlights n°208
- 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 and TNFD sign cooperation agreement  
European Highlights n°183
- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes  
European matters n°58
- EFRAG appoints new members, including the Chairs of its two Boards  
European Highlights n°171
- EFRAG and IASB meet to discuss current projects  
European matters n°39
- EFRAG asks IASB to postpone the effective date of IFRS 20  
European Highlights n°208
- EFRAG: call for candidates for advisory panel on intangibles  
European Highlights n°140
- EFRAG calls for candidates for TEG  
European Highlights n°157
- EFRAG conference on “IFRS and Regulation”: ESMA gives its opinion  
European Highlights n°139
- EFRAG completes appointments to Administrative Board  
European Highlights n°163
- EFRAG extends field testing on pilot approach exposure draft  
European Highlights n°157
- EFRAG issues call for applications to join the SR TEG  
European Highlights n°206
- EFRAG launches consultation on both the IASB’s future agenda and its own research programme  
European Highlights n°156
- EFRAG launches consultation on due process for future European sustainability reporting standards  
European Highlights n°156
- EFRAG publishes its annual review for 2020  
European Highlights n°156
- EFRAG publishes its annual review for 2021  
European Highlights n°169
- EFRAG publishes Discussion Paper on intangibles  
European Highlights n°157
- EFRAG publishes summary report on “Where is Corporate Reporting Heading?” conference  
European Highlights n°174
- EFRAG publishes technical advice on long-term investments  
European Highlights n°140
- EFRAG publishes two Discussion Papers  
News n°8
- EFRAG questionnaire for preparers to get feedback on a new approach to developing disclosure requirements  
European Highlights n°159
- EFRAG’s Reporting Boards: appointment of new members  
European Highlights n°172
- 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
- EFRAG Task Force submits report to European Commission on elaboration of possible EU non-financial reporting standards  
A Closer Look n°153
- 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
- International taskforce created to improve reporting on social matters IFRS Highlights n°191
- Mandate renewed for EFRAG's FR TEG European Highlights n°174
- 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 composition of EFRAG's Administrative Board European Highlights n°184
- New composition of EFRAG FRB and new member of EFRAG SRB European Highlights n°187
- New EFRAG appointments European Highlights n°131
- New EFRAG Board European Highlights n°153
- New EFRAG governance structure now in place European Highlights n°162
- New EFRAG TEG composition announced European Highlights n°117
- New members for EFRAG's Financial Reporting Board European Highlights n°164
- Nomination of the members of EFRAG's Sustainability Reporting Board European Highlights n°164
- 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
- Report to the European Commission on potential changes to governance of EFRAG A Closer Look n°153
- New appointments to EFRAG European Highlights n°181
- EFRAG publishes its work programme for 2024 European Highlights n°181
- EFRAG launches Q&A platform to support ESRS implementation European Highlights n°181

## European Commission

- EC announces composition of European Sustainable Finance Platform for its third mandate European Highlights n°206
- EC proposes to amend thresholds in Accounting Directive European Highlights n°180
- 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
- Regulation (EU) 2023/1803 brings together all international accounting standards in force in the EU European Highlights n°180
- The European Commission publishes results of its consultation on public reporting by companies European Highlights n°127

- European Commission publishes its 2024 work programme  
European Highlights n°181
- European Commission adopts the Delegated Directive amending company size criteria in the Accounting Directive  
European Highlights n°181
- Third set of Commission FAQs on the application of the green taxonomy regulation  
European Highlights n°181
- 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

## 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

- 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 halts project on IAS 19 pension benefits that depend on asset returns  
IFRS Highlights n°165
- 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

- IFRS IC publishes agenda decision on Attributing Benefit to Periods of Service (IAS 19) IFRS Highlights n°155
- IFRS IC publishes tentative agenda decision on Attributing Benefit to Periods of Service IFRS Highlights n°150
- 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
- Adoption of IFRIC 19 Interpretation European matters n°36
- Distinction between debt and equity IFRIC News n°1
- Debt / Equity distinction IFRS news n°2 n°7, 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

## Equity method

- IFRS Highlights n°202, 203
- IAS 28 exposure draft: clarifying eligibility for the fair value option IFRS Highlights n°207
- IAS 28: future amendments to the Fair Value Option IFRS Highlights n°205
- IASB publishes exposure draft on the equity method (IAS 28) IFRS Highlight n°191, A Closer Look n°192

## Equity

- Proposed amendments to IAS 28: Share if Other Net Asset Changes  
A Closer Look n°61
- The IASB publishes an amendment to IAS 28 on the measurement of long-term interests in associates and joint ventures  
IFRS Highlights n°115

## **ESEF**

- Electronic reporting: ESMA updates ESEF manual  
European highlights n°135
- ESMA launches public consultation on amendments to the ESEF regulation  
European highlights n°194
- ESEF regulation published in the OJEU  
European highlights n°133
- ESMA publishes update to ESEF Reporting Manual  
European highlights n°157, n°168
- Preparers may delay application of ESEF by one year  
European Highlights n°150
- Single electronic reporting format (ESEF): ESMA publishes draft taxonomy updates  
European highlights n°133

## **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: appointment of Verena Ross as Chair  
European highlights n°159

- 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 publishes 25th extract from IFRS enforcement decisions database  
European Highlights n°157
- ESMA publishes 26th extract from IFRS enforcement decisions database  
European Highlights n°166
- ESMA publishes 27th extract from IFRS enforcement decisions database  
European Highlights n°175
- ESMA: 28th extract from IFRS enforcement decisions database  
European Highlights n°181
- ESMA: 29th extract from IFRS enforcement decisions database  
European Highlights n°188
- ESMA: 30th extract from IFRS enforcement decisions database  
European Highlights n°200
- ESMA publishes draft amended Regulatory Technical Standard on ESEF  
European Highlights n°155
- ESMA publishes guidance on accounting for carbon allowances  
European Highlights n°192
- ESMA publishes guidelines on enforcement of sustainability information  
European Highlights n°190
- ESMA publishes Public Statement on implementation of IFRS 18  
European Highlights n°207
- ESMA publishes report on first-time application of IFRS 17 – Insurance Contracts  
European Highlights n°192
- ESMA issues public statement on ESRS  
European Highlights n°190
- ESMA publishes report on banks' expected credit loss disclosures  
European Highlights n°161
- ESMA publishes 2021 ESEF XBRL taxonomy files  
European Highlights n°161
- 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's priorities for the first ESRS sustainability statements  
A Closer Look n°192
- ESMA promotes transparency for TLTRO III transactions  
European Highlights n°151
- ESMA publishes 2024 work programme  
European Highlights n°180
- ESMA publishes the European common enforcement priorities for 2025 corporate reporting  
A Closer Look n°203
- ESMA publishes recommendations for 2024 financial reporting  
A Closer Look n°192
- 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 its report on Corporate reporting enforcement and regulatory activities for 2021  
European Highlights n°164
- ESMA publishes report on European enforcers' regulatory and enforcement activities for 2023  
European Highlights n°186
- ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines  
European Highlights n°92
- ESMA publishes recommendations for 2020 financial reporting A closer Look n°148
- ESMA publishes recommendations for the 2021 financial reports  
A Closer Look n°159
- ESMA publishes recommendations for 2022 financial reporting A closer Look n°170
- 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 report on European enforcers' regulatory and enforcement activities for 2022  
European Highlights n°175
- 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 publishes 2020 report on European enforcers' regulatory and enforcement activities European Highlights n°154
- 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's priorities for the second sustainability reporting exercise under Set 1 of the ESRS A Closer Look n°203
- 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 report on 2024 supervisory activities  
European Highlights n°198
- 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

- Sustainable finance: ESMA publishes roadmap for 2022-2024  
European Highlights n°163
- 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
- ESMA publishes recommendations for 2023 financial reporting  
A Closer Look n°181
- ESMA publishes a report on Taxonomy reporting practices in the 2022 financial year  
European Highlights n°181
- ECON publishes its report evaluating IFRSs and the activities of the IFRS Foundation and EFRAG  
European Highlights n°100
- EU legislation on European Single Access Point (ESAP) published in OJEU  
European Highlights n°183
- 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

## European sustainability reporting standards

- Access to EFRAG's sustainability reporting resources: launch of an interactive online platform  
European Highlights n°204
  - Adoption by the EC of a "quick fix" draft delegated act amending ESRS Set 1  
European Highlights n°201
  - Announcement of the timetable for public consultations on the draft standards in ESRS Set 2  
European Highlights n°173
  - A race against time to finalise draft European sustainability reporting standards  
A Closer Look n°169
  - Approval of CSDDD by the Council of the European Union  
European Highlights n°188
- ## 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

- Continuation of EFRAG discussions on ESRS Set 2 European Highlights n°173, n°174
- Deep dive into the first “Omnibus” on sustainability: Focus on proposed changes to the CSRD and EU Taxonomy A Closer Look n°196
- Delegated Regulation on first set of ESRS published in OJEU European Highlights n°183
- EC publishes a “Competitiveness Compass” for the EU including simplification of sustainability reporting requirements European Highlights n°195
- EC publishes final version of FAQs on implementing CSRD European Highlights n°193
- EC publishes final version of FAQs on disclosures to be provided by financial undertakings under the Taxonomy Regulation European Highlights n°193
- EC publishes new draft FAQs on disclosures to be provided by non-financial undertakings under the Taxonomy Regulation European Highlights n°193
- EC officially tasks EFRAG with simplification of ESRS Set 1 European Highlights n°197
- EC unveils the content of the first set of ESRS A Closer Look n°178
- EFRAG and CDP announce cooperation to drive market uptake of ESRS European Highlights n°182
- EFRAG and CDP publish correspondence mapping between ESRS E1 and CDP question bank European Highlights n°197
- EFRAG and CPD strengthen interoperability between their sustainability reporting frameworks European Highlights n°193
- EFRAG and GRI conclude new collaboration agreement with an interoperability index for their respective standards European Highlights n°182
- EFRAG and GRI confirm interoperability of sustainability reporting standards European Highlights n°180
- EFRAG and TNFD publish correspondence mapping European Highlights n°189
- EFRAG approves voluntary sustainability reporting standard for SMEs European Highlights n°193
- EFRAG continues its work to support the implementation of Set 1 and the development of the ESRS framework European Highlights n°179
- EFRAG, CEN and CENELEC commit to cooperating to enhance synergies in sustainability reporting European Highlights n°185
- EFRAG creates Advisory Panel and Community on connectivity between financial and sustainability reporting European Highlights n°178
- EFRAG interim report on the revision of ESRS Set 1: initial findings from outreach events European Highlights n°202
- EFRAG interim report on the revision of ESRS Set 1: initial findings of the public consultation European Highlights n°203
- EFRAG issues ESRS implementation guidance on three initial topics A Closer Look n°188
- EFRAG launches three advisory panels to support the development of ESRS topical standards for the financial sector European Highlights n°185
- EFRAG publishes a first set of responses on the application of ESRS European Highlights n°185

- EFRAG publishes a study on initial ESRS implementation practices  
A Closer Look n°190
- EFRAG publishes a third batch of answers on the application of ESRS  
European Highlights n°188
- EFRAG publishes adjustments to IG 3 on the list of ESRS datapoints  
European Highlights n°194
- EFRAG publishes fourth a third batch of answers on the application of ESRS  
European Highlights n°190
- EFRAG publishes bases for conclusions for ESRS Set 1  
European Highlights n°175
- EFRAG publishes educational materials on draft ESRS Set 1  
European Highlights n°174
- EFRAG publishes educational videos on sustainability reporting standards for SMEs  
European Highlights n°185
- EFRAG publishes Exposure Drafts of ESRS standards applicable to SMEs  
European Highlights n°184
- EFRAG publishes draft educational materials on first set of ESRS  
European Highlights n°183
- ESMA publishes draft guidelines on enforcement of sustainability reporting  
European Highlights n°183
- EFRAG publishes initial state of play on first sustainability statements under ESRS  
European Highlights n°201
- EFRAG publishes new explanations on the application of ESRS  
European Highlights n°194
- EFRAG publishes second set of Q&A on implementation of ESRS  
European Highlights n°164
- EFRAG publishes the basis for conclusions for the draft amended ESRS and four other documents supplementing the technical advice  
European Highlights n°205
- EFRAG puts finishing touches to new sustainability reporting pillar and launches public consultation on first set of draft ESRS standards  
A Closer Look n°164
- EFRAG releases the voluntary sustainability reporting standard for SMEs  
European Highlights n°194
- EFRAG submits the long-awaited first set of draft European Sustainability Reporting Standards to European Commission  
A Closer Look n°171
- EFRAG updates its work plan deadlines  
European Highlight n°186
- EFRAG work on the revision of ESRS Set 1: next steps  
European Highlight n°202
- ESMA public statement on supervision of the first ESRS sustainability statements in the Omnibus environment  
European Highlights n°201
- ESMA's priorities for the first ESRS sustainability statements  
A Closer Look n°192
- ESRS Set 1 revision: EFRAG adopts its work plan  
European Highlights n°198
- ESRS simplification: EFRAG submits its technical opinion to the EC  
European Highlights n°204
- EU Directive on corporate sustainability due diligence published in OJEU  
European Highlights n°190
- European Commission plans to reduce reporting burden on companies  
European Highlights n°175
- European Commission publishes corrigendum to ESRS Set 1  
European Highlights n°187
- European Commission publishes FAQ on CSRD  
European Highlights n°190

- European Commission publishes new corrigenda to ESRS Set 1  
European highlights n°191
- European Commission publishes proposed revision to Non-Financial Reporting Directive  
A Closer Look n°154
- European Council and Parliament finalise political compromise on the Corporate Sustainability Reporting Directive (CSRD)  
A Closer Look n°167
- European Parliament adopts the Corporate Sustainability Due Diligence Directive  
A Closer Look n°187
- European Parliament provisionally agrees to delay Commission adoption of the next sets of ESRS standards by two years  
European Highlights n°184
- European Supervisory Authorities and the ECB publish opinions on ESRS Set 1  
European Highlights n°173
- European Supervisory Authorities publish progress reports on greenwashing  
European Highlights n°178
- Final agreement between the European Parliament and the Council on the Commission's two-year deferral of the adoption of the next sets of ESRSs  
European Highlights n°187
- First CSRD reporting: ESMA publishes study on materiality disclosures under ESRS  
European Highlights n°203
- Future European sustainability reporting standards: publication of working papers by PTF-ESRS  
A Closer Look n°162
- Future European sustainability reporting standards: PTF-ESRS publishes new working papers  
European Highlights n°163
- ISSB and EFRAG draft standards on sustainability disclosures: a comparative analysis  
A Closer Look n°166
- Launch of EFRAG discussions on ESRS Set 2  
European Highlights n°172
- New composition for EFRAG SRB  
European Highlights n°199
- No objections to the adoption of ESRS Set 1 from the European Parliament and the Council  
European Highlights n°181
- Omnibus Package I: adoption of the European Parliament's position and launch of trilogues  
European Highlights n°204
- Omnibus Package I: EU Parliament rejects trilogue negotiations  
European Highlights n°203
- Omnibus Package 1: final approval of the 'Content' Directive by the European Parliament  
European Highlights n°205
- Progress of discussions on the the 'Content' Directive project  
European Highlights n°198
- PSF publishes report on streamlining sustainable finance for SMEs and developing an SME reporting framework  
European Highlights n°197
- PTF-ESRS publishes status report on future European sustainability reporting standards  
European Highlights n°160
- Publication by the EC of the draft revision of the SFDR Regulation  
European Highlights n°204
- Publication in the OJEU of the "quick fix" delegated act amending Set 1 of the ESRS  
IFRS European n°204
- Publication in the OJEU of the 'Stop the clock' Directive  
European Highlights n°198
- Publication of the final CSRD text in the Official Journal of the EU  
European Highlights n°172

- Publication of two Forvis Mazars' guides on the revised CSRD  
European Highlights n°207
- Reorganization of European Platform on Sustainable Finance  
European Highlights n°174
- Revision of ESRS Set 1: EFRAG submits progress report to European Commission  
A Closer Look n°200
- Simplification of ESRS Set 1: extended deadline for the submission of EFRAG's technical advice and for the public consultation period  
European Highlights n°200
- Simplification of ESRS Set 1: EFRAG publishes exposure drafts of revised standards  
A Closer Look n°201
- Sustainability reporting: EFRAG and ISSB finalise governance structures, and first public consultations are launched  
A Closer Look n°164
- The ESRS reporting framework, due for submission to the European Commission by EFRAG in mid-November, is taking shape  
A Closer Look n°170
- The European Commission adopts the final delegated regulation on the first set of ESRS  
European Highlights n°179
- The PSF publishes report on the revision of the Climate and Environmental Delegated Acts of the European Taxonomy  
European Highlights n°198
- Timetable for the EC's adoption of the delegated acts for ESRS Set 1 and adaptation of EFRAG's work programme: current state of play  
European Highlights n°176
- Transition plans: EU Platform on Sustainable Finance publishes recommendations  
European Highlights n°195
- Two new reports published by Platform on Sustainable Finance  
A Closer Look n°164
- Update on EFRAG's work on ESRS  
European Highlights n°176
- Voluntary sustainability reporting standards  
European Highlights n°198
- Voluntary sustainability reporting by SMEs: EC recommendation to apply EFRAG's VSME standard  
European Highlights n°201
- VSME standard: EFRAG publishes new application guidance and initial insights into market acceptance of the standard  
European Highlights n°205
- Work begins on sustainability reporting standards  
European Highlights n°155

## Exchange rates

- Amendments to IAS 21 on the translation to a hyperinflationary presentation currency  
IFRS Highlights n°204
- Amendments to IAS 21 – Lack of Exchangeability  
IFRS Highlights n°179
- EC adopts amendments to IAS 21 – Lack of Exchangeability  
European Highlights n°193
- Exposure Draft on lack of exchangeability  
IFRS Highlights n°154
- IASB redeliberates proposed amendments to IAS 21  
IFRS Highlights n°199

## 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

## **FICG**

- IASB creates the Financial Instruments Consultative Group IFRS Highlights n°204

## **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, n°156
- Amendments to IFRS 19 IFRS Highlights n°201
- ANC updates its recommendations on the presentation of the IFRS consolidated financial statements IFRS news n°72
- Application of IFRS 18: presentation of non-income taxes IFRS Highlights n°203
- 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
- Classification of liabilities with covenants: proposed narrow-scope amendment to IAS 1 IFRS Highlights n°160
- Classification of liabilities with covenants: clarification of the scope of the amendment to IAS 1 proposed in November 2021 IFRS Highlights n°167
- Conclusion of the Targeted Standards-level Review of Disclosures IFRS Highlights n°175
- 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
- EU adopts new standard on presentation of financial statements, IFRS 18 European Highlights n°207
- EU endorses series of amendments to IAS 1 on classification of liabilities as current or non-current European Highlights n°183
- 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
- Exposure draft proposing to amend IFRS 19 IFRS Highlights n°190
- Financial Statement Presentation: EFRAG extends comment period European matters n°39
- IASB adds Post-implementation Review of part of IFRS 9 to its work plan IFRS Highlights n°149
- IASB begins research project on the statement of cash flows (IAS 7) IFRS Highlights n°191
- 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 narrow-scope amendment to IAS 1 on the classification of liabilities with covenants IFRS Highlights n°170

- 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 18: IFRS IC proposes to update 10 agenda decisions  
IFRS Highlights n°201
- IFRS financial statements: the main traps to avoid  
IASB news n°3
- Publication of IFRS 19  
IFRS Highlights n°187, 188
- 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
- Ongoing IASB deliberations on presentation of financial statements  
A Closer Look n°158, n°159
- Performance reporting  
IASB news n°5
- Pilot approach to disclosure requirements and proposed amendments to IFRS 13 and IAS 19  
IFRS Highlights n°153
- Presentation of financial statements  
IFRS news n°27
- Presentation of financial statements: the EFRAG publishes the summary of two roundtables organised with Sept. and Dec. 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 ED  
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
- Primary Financial Statements project: IASB reaches decision on management performance measures  
IFRS Highlights n°156
- Primary Financial Statements project: EFRAG publishes a report following roundtables held jointly with the IASB  
European Highlights n°172
- Proposed amendments to IFRS 7 and IAS 39 abandoned  
IFRS news n°19
- Publication of IFRS 18 Presentation and Disclosure in Financial statements  
A Closer Look n°187
- Redeliberations begin on Primary Financial Statements project  
A Closer Look n°153
- Redeliberations continue on Primary Financial Statements project  
IFRS Highlights n°155, n°157, n°160, n°161, n°162, n°163, n°164, n°166, n°168, n°169, n°173, n°175, n°177, n°178
- Standards on the presentation of financial statements and on disclosures by subsidiaries not subject to public disclosure requirements announced for the first half of 2024  
IFRS Highlights n°179
- Summary of feedback received by the IASB on the General Presentation and Disclosures Exposure Draft  
A Closer Look n°150
- Taking climate-related matters into account in IFRS financial statements IFRS Highlights n°179
- 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
- Amendments to IFRS 9 and IFRS 7: publication of an exposure draft A Closer Look n°176
- Amendments to IFRS 9 and IFRS 7: what are the changes to the classification and measurement of financial instruments? A Closer Look n°189
- 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
- Amortised Cost Measurement project IFRS Highlights n°202, n°207
- 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 criteria 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
- Contracts for Renewable Electricity (PPAs and VPPAs): IASB publishes exposure draft of proposed amendments to IFRS 9 and IFRS 7 A closer Look n°188
- COVID-19: June 2021 update to the study presenting credit loss impacts on European banks European Highlights n°159
- Covid-19: publication of the Mazars study presenting impacts on the credit losses of European banks at 31 December 2021 European Highlights n°167
- Covid-19: research on the impact on expected credit losses for a sample of 26 European banks in the period to 31 December 2020 A closer Look n°155
- 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
- EC adopts amendments to IFRS 9 and IFRS 7 on the classification and measurement of financial instruments  
European Highlights n°199
- European Banking Authority publishes report on implementation of IFRS 9 by banks  
European Highlights n°160
- 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
- Endorsement of amendments to IFRS 9 and IFRS 7 relating to "contracts referencing nature-dependent electricity  
European Highlights n°200
- 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 endorsement of phase 2 IBOR reforms  
European Highlights n°151
- 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 of proposed amendments to IFRS 9 and IFRS 7 on the classification and

- measurement of financial instruments  
IFRS Highlights n°175
- 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
- Exposure Draft on Renewable Power Purchase Agreements to be published shortly  
IFRS Highlights n°187
- 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
- FICE project - Board decisions on disclosures  
IFRS Highlights n°200
- FICE project: discussions continue  
IFRS Highlights n°167, n°202
- FICE project: IASB publishes exposure draft  
IFRS Highlights n°182
- FICE project: ongoing discussions of proposed amendments to IAS 32  
A Closer Look n°174, Highlights n°177
- FICE project: proposed amendment to IFRS 7 on financial instruments issued within the scope of IAS 32  
IFRS Highlights n°167
- 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
- First IASB deliberations on draft amendments to IFRS 9 and IFRS 7  
IFRS Highlights n°182
- First IASB deliberations on the post-implementation review of IFRS 9, Phase 2 – Impairment  
IFRS Highlights n°185
- Hedge accounting :  
IFRS news n°30; n°37; n°39; 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 begins research project on amortised cost measurement of financial instruments (IFRS 9) IFRS Highlight n°191
- IASB concluded redeliberations on the proposed amendments to IFRS 9 and IFRS 7 on contracts for renewable electricity (PPAs and VPPAs)  
IFRS Highlight n°192
- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting  
IFRS news n°64
- IASB continues redeliberations on Post-implementation Review (PiR) of IFRS 9, Phase 2 – Impairment  
A Closer Look n°188
- 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 launches IFRS 9 post-implementation review IFRS Highlights n°158
- IASB postpones the mandatory application of IFRS 9 IFRS new n°72
- IASB publishes amendments to IFRS 9 and IFRS 7 IFRS Highlights n°188
- IASB publishes an exposure draft on accounting for dynamic interest rate risk management activities  
A Closer Look n°206
- 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 publishes final amendments to IFRS 9 and IFRS 7 on contracts referencing nature-dependent electricity (PPAs and VPPAs)  
A closer Look n°194
- IASB deliberations on draft amendments to IFRS 9 and IFRS 7 IFRS Highlights n°184, n°185
- 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
- IASB redeliberates on the Post-implementation Review of IFRS 9, Phase 2 – Impairment IFRS Highlights n°186
- IASB redeliberates proposed amendments to IFRS 9 and IFRS 7 on contracts for renewable electricity  
IFRS Highlights n°191
- IASB Request for Information for the post-implementation review of IFRS 9 – classification and measurement  
A Closer Look n°159

- 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
- IFRS IC Agenda Decision on SPACs: accounting for warrants on acquisition of a SPAC by an operating entity  
IFRS Highlights n°170
- IFRS IC agenda decision on SPACs: classification of public shares as financial liabilities or equity  
IFRS Highlights n°168
- 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: decisions arising from the PiR Phase 1– Classification and measurement  
IFRS Highlights n°170
- 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 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
- IFRS IC publishes final agenda decision on TLTRO III programme  
IFRS Highlights n°164
- IFRS IC rules on the subsequent accounting treatment of warrants initially classified as financial liabilities IFRS Highlights n°159
- 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
- Phase 1 of the IFRS 9 PIR: conclusion and publication of feedback statement A Closer Look n°172
- Physical settlement of contracts to buy or sell non-financial items (IFRS 9) IFRS Highlights n°131
- PiR of IFRS 9: Board clarifies scope of next phase IFRS Highlights n°157
- Post-Implementation Review of IFRS 9 – *Hedge Accounting* begins IFRS Highlights n°207
- PIR of IFRS 9 – Phase 2 – Impairment IFRS Highlights n°179
- PiR of IFRS 9 – Phase 2 – Impairment: IASB work reaches a conclusion IFRS Highlights n°190
- Power Purchase Agreements: upcoming amendments to IFRS 9 IFRS Highlights n°173
- Preparations for PIR of IFRS 9 – Phase 2 – Impairment IFRS Highlights n°174
- 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

- Proposed additional amendment to IFRS 9 and conclusion of Phase 1 of the IFRS 9 PiR  
IFRS Highlights n°171
- Proposed amendments to IAS 32, IFRS 7 and IAS 1 (FICE project): a deep dive into the first three exposure draft topics  
A Closer Look n°185
- Proposed amendments to IAS 32, IFRS 7 and IAS 1 (FICE project): part two  
A Closer Look n°186
- Proposed amendments to IAS 32 on instruments containing obligations for an entity to redeem its own equity instruments  
IFRS Highlights n°169
- Proposed amendments to IFRS 9 on the SPPI test for debt assets: general principles, assets with non-recourse features and contractually-linked instruments  
IFRS Highlights n°169
- Proposed amendments to IFRS 9 and IFRS 7 on the SPPI test for debt assets: disclosure and first-time application  
IFRS Highlights n°170  
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
- Renewable power purchase agreements: draft narrow-scope amendments to IFRS 9  
IFRS Highlights n°179
- Renewable Power Purchase Agreements (PPAs and VPPAs): what we can expect from the future exposure draft  
A Closer Look n°186
- 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 n°162, n°167, n°172, n°179, n°183, n°201, n°206

## 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

- Amendments to IAS 21 on the translation to a hyperinflationary presentation currency IFRS Highlights n°204
- Exposure draft Translation to a Hyperinflationary Introduction Currency IFRS Highlights n°190
- Hyperinflation in Argentina: IAS 29 is back on the menu A Closer Look n°128
- Hyperinflation in Turkey: IAS 29 on the agenda again A Closer Look n°165
- IPTF adds Turkey to list of hyperinflationary economies IFRS Highlights n°164
- IPTF publishes document for discussion on hyperinflationary economies IFRS Highlights n°140, n°151, n°157,

## I

### IASB

- 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, n°156, n°157, n°172
- 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 consults on its agenda to 2026 A Closer Look n°154
- 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 publishes work plan priorities for 2022-2026 IFRS Highlights n°168
- 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 publishes exposure draft to replace IFRS Practice Statement 1 – Management Commentary IFRS Highlights n°155
- IASB to defer the effective date of IFRS 9 IFRS news n°47
- IASB unveils its mission statement IFRS Highlights n°88
- IASB work plan: key milestones IFRS Highlights n°162
- 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
- Revised edition of the IASB Practice Statement on management commentary IFRS Highlights n°200
- 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
- Updates to IASB work plan for 2022-2026 IFRS Highlights n°165
- What will be the IASB's work programme be in 2010? A closer Look n°29

## **IFRS Advisory Council**

- Appointments to IFRS Advisory Council IFRS Highlights n°149, n°185, n°197, n°206
- Appointment of the Chair of the IFRS Advisory Council IFRS Highlights n°19
- IFASS
- Chiara Del Prete, chair of EFRAG's FR TEG, appointed chair of IFASS European Highlights n°162

## **IFRS Foundation (ex IASCF)**

- Appointment of members IFRS Highlights n°196, n°202, n°205
- A European chair for the Monitoring Board IFRS Highlights n°108
- Andreas Barckow appointed as IASB Chairman IFRS Highlights n°149
- Appointment or re-appointment of IFRS Foundation trustees IFRS Highlights n°172, 208
- China joins IFRS Foundation Monitoring Board IFRS Highlights n°102
- Creation of the IASB Monitoring Board IFRS news n°19
- CDSB to be consolidated into IFRS Foundation IFRS Highlights n°162
- Death of Wayne Upton, chair of the IFRS IC IFRS Highlights n°103
- Four IASB members re-appointed for second term IFRS Highlights n°108
- Guidance on identifying material information regarding sustainability risk and opportunities IFRS Highlights n°193

- 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 and ISO commit to cooperating to advance sustainability reporting  
IFRS Highlights n°183
- IFRS Foundation announces annual conference  
IFRS Highlights n°164, n°199
- IFRS Foundation announces that Emmanuel Faber will serve another term as ISSB Chair  
IFRS Highlights n°183
- IFRS Foundation appoints two new Trustees  
IFRS Highlights n°160
- 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 launches knowledge hub to support implementation of ISSB standards  
IFRS Highlights n°183
- IFRS Foundation (re-)appoints Trustees  
IFRS Highlights n°195
- IFRS Foundation proposes amendments to the Due Process Handbook  
IFRS Highlights n°132
- IFRS Foundation publishes guide to “climate-first” approach  
IFRS Highlights n°195
- IFRS Foundation Trustees create strategic insights group  
IFRS Highlights n°191
- Improvements to the notes: IFRS Foundation sets a good example  
IFRS news n°89
- Jurisdictional sustainability disclosure consultations (ongoing and completed)  
IFRS Highlights n°185
- Jurisdictional sustainability disclosure consultations update  
IFRS Highlights n°186
- Masamichi Kono appointed as Trustee of IFRS Foundation  
IFRS Highlights n°155
- New IASB appointments  
IFRS Highlights n°166, n°169, n°170, n°201
- Publication of the new IASCF constitution  
IFRS news n°31
- Review of the IASC Foundation Constitution: second step  
News n°18
- Review of structure and effectiveness of IFRS Foundation  
IFRS Highlights n°91
- Round table on IASCF governance  
IFRS news n°13
- Second phase of the IASCF constitution review: Trustees’ proposals  
IFRS news n°26
- The IASB is seeking a trustee and a new member  
News n°7
- The IASCF to review its constitution  
IFRS news n°11, news n°14
- The IFRS Foundation consults on trustee service length  
IFRS Highlights n°123
- The Monitoring Board work plan  
IFRS Highlights n°121
- Two new trustees appointed at the IASCF  
News n°17
- Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS  
IFRS Highlights n°98
- IFRS and SMEs  
News n°6
- 80% of European SMEs favour a common accounting framework  
A Closer Look n°9
- Call for comments on the SMEIG’s draft Q&As  
IFRS news n°48

- European Commission expresses concerns regarding IFRS for SMEs  
European matters n°6
- Exposure draft expected by the end of the year  
Focus Studies n°1
- IASB publishes exposure-draft on IFRS for SMEs  
IASB news n°3
- IASB publishes a standard for SMEs:  
IFRS news n°25
- IASB publishes amendments to IFRS for SMEs  
IFRS Highlights n°89
- IASB publishes an IFRS guide for SMEs  
IFRS news n°68
- IFRS for SMEs: IASB decisions on simplification at last  
IFRS news n°19
- IFRS for SMEs: the IASB launches a comprehensive review  
IFRS news n°57
- IFRS for SMEs: what do the stakeholders think in Europe?  
IFRS news n°34
- SME Implementation Group publishes two new Q&As  
IFRS news n°55
- The SME Implementation Group appointed  
News n°36
- The SME Implementation (SMEIG) publishes its first Q&A  
IFRS News n°46
- The IASB continues its comprehensive review of IFRS for SMEs  
IFRS News n°67
- New Chair for IFRS IC  
IFRS Highlights n°164
- 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
- IFRS IC agenda decision on guarantees issued on obligations of other entities  
IFRS Highlights n°198
- IFRS IC agenda decision on the recognition of environmental expenditure in intangible assets  
IFRS Highlights n°198
- IFRS IC agenda decision on the recognition of revenue from tuition fees  
IFRS Highlights n°198
- IFRS IC consultation on the classification of foreign exchange differences from intragroup loans and borrowings under IFRS 18  
IFRS Highlights n°202
- IFRS IC decision on premiums receivable from an intermediary  
IFRS Highlights n°181

## **IFRS Interpretations Committee (ex IFRIC)**

- Appointment to the IFRS Interpretations Committee  
IFRIC news n°4, News n°13, News n°34, IFRS Highlights n°101; n°168, n°176, n°193, n°200
- IFRIC vacancies  
News n°7
- From 12 to 14 members at the IFRIC Board  
News n°11

## **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

- Redeliberations continue on Goodwill and Impairment project  
IFRS Highlights n°169, n°175

## 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
- EIOPA report on the implementation of IFRS 17  
European Highlights n°187
- EU adoption of IFRS 17: a light at the end of the tunnel  
European Highlights n°157
- EU endorses amendment to IFRS 17 "Initial Application of IFRS 17 and IFRS 9 – Comparative Information"  
European Highlights n°169

- EU endorses standards and amendments  
European Highlights n°116
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9  
European matters n°113
- European Union endorses IFRS 4 amendments deferring mandatory effective date of IFRS 9  
European Highlights n°150
- ESMA publishes recommendations on first-time application of IFRS 17 – Insurance Contracts  
European Highlights n°166
- ESMA publishes report on first-time application of IFRS 17 – Insurance Contracts  
European Highlights n°192
- 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 publishes amendment to IFRS 17 to provide insurers with IFRS 9 transition option  
IFRS Highlights n°161
- IASB sets effective date for IFRS 17 – Insurance Contracts  
IFRS Highlights n°105
- IFRS IC Agenda Decision on the IFRS 17 treatment of multi-currency insurance contracts  
IFRS Highlights n°170
- IFRS IC agenda decision on transfer of insurance coverage under a group of annuity contracts  
IFRS Highlights n°168
- 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 adopted in the EU European Highlights n°160
- 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
- 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
- Proposed narrow-scope amendment to IFRS 17 on applying a classification overlay IFRS Highlights n°156
- 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
- Endorsement of amendments to IAS 12 – OECD Pillar Two  
European highlights n°182
- 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
- EU endorses IAS 12, “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”  
European highlights n°168
- 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 amends IFRS for SMEs standard in line with international tax reform  
IFRS Highlights n°180
- IASB publishes amendments to IAS 12, “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”  
IFRS Highlights n°155
- 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
- IASB reaches tentative decisions on proposed amendments to IAS 12, “Deferred Tax related to Assets and Liabilities arising from a Single Transaction”  
IFRS Highlights n°148
- 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
- OECD Pillar Two: IASB proposes limited-scope amendments to IAS 12, with an accelerated procedure  
IFRS Highlights n°171
- OECD Pillar Two: IASB publishes proposed amendments to IAS 12  
IFRS Highlights n°171
- OECD Pillar Two: publication of final amendments to IAS 12  
IFRS Highlights n°177
- OECD Pillar Two: publication of final amendments to IAS 12 expected by end of May  
IFRS Highlights n°176
- Presentation of assets or liabilities related to uncertain tax positions
- 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 IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
IFRS news n°75
- The Income Tax project is back...but in a slimmed-down version  
A Closer Look n°37

## Intangible assets

- IASB news n°2
- IASB launches in-depth review of IAS 38  
IFRS Highlights n°187
- IASB seeks input from stakeholders on intangible assets project  
IFRS Highlights n°192
- IASB sets objectives and direction for intangible assets project  
IFRS Highlights n°199

## Interim Financial Reporting

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

## Inventories

- IFRS IC agenda decision on Costs Necessary to Sell Inventories (IAS 2)  
IFRS Highlights n°156

## 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

## ISSB

- Adoption of sustainability reporting standards in emerging markets and developing economies  
IFRS Highlights n°191
- Around 400 organisations commit to advancing use of ISSB climate-related reporting  
IFRS Highlights n°183
- Brazil adopts ISSB's IFRS Sustainability Disclosure Standards  
IFRS Highlights n°181
- Draft IFRS standards on sustainability disclosures: ongoing deliberations within the ISSB  
IFRS Highlights n°171
- Establishment of an advisory forum to assist the ISSB in its sustainability standards works  
IFRS Highlights n°172
- First ISSB decisions on future IFRS S1 and IFRS S2 sustainability standards  
A Closer Look n°170
- First-time application of IFRS S1 and S2: creation of a Transition Implementation Group  
IFRS Highlights n°176
- GRI 102 and IFRS S2 equivalence  
IFRS Highlights n°200
- IBC support for adoption of ISSB Standards  
IFRS Highlights n°193, n°194
- IFRS Foundation and TNFD collaboration  
IFRS Highlights n°198
- IFRS Foundation consults on creation of International Sustainability Standards Board  
IFRS Highlights n°154

- IFRS Foundation e-learning modules  
IFRS Highlights n°200
- IFRS Foundation guidance on using the SASB standards to meet the requirements of IFRS S1  
IFRS Highlights n°185
- IFRS Foundation Guidance – transition plan disclosures  
IFRS Highlights n°200
- IFRS Foundation launches ISSB  
A Closer Look n°160
- IFRS Foundation makes rapid progress toward creation of international sustainability standards board  
IFRS Highlights n°153
- IFRS Sustainability Disclosure Standards: ISSB reviews comments received and plans redeliberations  
IFRS Highlights n°169
- Illustration of interoperability between GRI and ISSB standards through the reporting on GHG emissions  
IFRS Highlights n°184
- ISSB and EFRAG draft standards on sustainability disclosures: a comparative analysis  
A Closer Look n°166
- ISSB announced amendments to greenhouse gas emissions disclosures  
IFRS Highlights n°206
- ISSB announces membership of Transition Implementation Group  
IFRS Highlights n°180
- ISSB announcements at COP15: description of the concept of sustainability and incorporation of two new themes (natural ecosystems and just transition) in its work plan  
IFRS Highlights n°172
- ISSB announcements at COP27: initial progress report and new agreements and partnerships  
IFRS Highlights n°171
- ISSB: call for feedback on the Board's future work plan  
A Closer Look n°177
- ISSB Chair appointed  
IFRS Highlights n°161
- ISSB concludes discussions on draft IFRS Sustainability Disclosure Standards  
IFRS Highlights n°174
- ISSB continues discussions on draft IFRS Sustainability Standards  
IFRS Highlights n°173
- ISSB continues its discussions on targeted amendments to GHG disclosures  
IFRS Highlights n°203
- ISSB consults on its work plan  
IFRS Highlights n°172
- ISSB consults on proposed amendments to three SASB standards  
IFRS Highlights n°208
- ISSB creates working group to enhance compatibility of sustainability disclosure standards  
IFRS Highlights n°165
- ISSB Exposure Draft – Targeted amendments to IFRS S2  
IFRS Highlights n°198
- ISSB's future work plan: potential project on integrated reporting  
IFRS Highlights n°175
- ISSB Guidance on Greenhouse Gas disclosures under IFRS S2  
IFRS Highlights n°199
- ISSB implementation insights  
IFRS Highlights n°190
- ISSB maintenance of the SASB standards  
IFRS Highlights n°190
- ISSB meeting  
IFRS Highlights n°186
- ISSB moves forward on targeted GHG disclosure amendments  
IFRS Highlights n°202
- ISSB: new transition relief for first-time publication of sustainability-related information under IFRS  
IFRS Highlights n°176
- ISSB office to open in Beijing  
IFRS Highlights n°172

- ISSB: publication of an exposure draft to enhance the international applicability of SASB standards IFRS Highlights n°177
- ISSB publication of first IFRS Sustainability Disclosure Standards IFRS Highlights n°175
- ISSB publishes IFRS digital taxonomy for sustainability reporting IFRS Highlights n°187
- ISSB publishes new resources on IFRS S1 and IFRS S2 IFRS Highlights n°183
- ISSB publishes summary of the IFRS Sustainability Symposium IFRS Highlights n°175
- ISSB reaches full complement of members IFRS Highlights n°168
- ISSB seeks greater harmonisation of sustainability disclosure standards IFRS Highlights n°189
- ISSB's March meeting focused on nature-related disclosures and enhancement of SASB standards IFRS Highlights n°208
- ISSB's project on enhancing the SASB standards: update following the recent exposure draft public consultation IFRS Highlights n°207
- ISSB Sustainability Disclosure Standards: final versions of IFRS S1 and IFRS S2 issued A Closer Look n°179
- ISSB Taxonomy webcast IFRS Highlights n°188
- ISSB to commence research projects about risks and opportunities related to nature and human capital IFRS Highlights n°187
- ISSB to consult on proposed amendments to SASB IFRS Highlights n°200
- ISSB Update IFRS Highlights n°185, 191, 192, n°196
- ISSB: upcoming public consultations on the Board's future work plan and the exposure draft on the international applicability of SASB standards IFRS Highlights n°176
- ISSB Webcast: overview of ESRS-ISSB standards interoperability IFRS Highlights n°190
- ISSB Work plan IFRS Highlights n°193
- Joint IASB-ISSB meeting to discuss feedback on ISSB consultation on its future priorities IFRS Highlights n°184
- ISSB standards Jurisdictional adoption – consultation IFRS Highlights n°202
- Jurisdictional adoption – profiles and snapshots IFRS Highlights n°200
- Jurisdictional adoption update for Canada IFRS Highlights n°198
- Jurisdictional consultations on adoption of ISSB standards IFRS Highlights n°193, n°194, n°196, n°200
- Jurisdictional guide to adoption of ISSB Standards IFRS Highlights n°189
- Latest jurisdictional developments in sustainability reporting IFRS Highlights n°188
- New appointments make ISSB quorate IFRS Highlights n°167
- New ISSB appointments IFRS Highlights n°162
- New research projects to be undertaken by the ISSB IFRS Highlights n°189
- Ongoing discussions within the ISSB on the draft IFRS on sustainability disclosures IFRS Highlights n°172
- Preview of a guide on jurisdictional adoption of or other use of ISSB Standards IFRS Highlights n°185
- Publication by the IFRS Foundation of new translations of the IFRS Sustainability

## Disclosures Standards

IFRS Highlights n°197

- Publication of Interoperability Guidance to ESRS and ISSB Standards  
A Closer Look n°188
- SSBJ consultation on IFRS-compliant sustainability reporting standards  
IFRS Highlights n°187
- Standard-setting for global sustainability and the role of the IFRS Foundation  
IFRS Highlights n°147
- Strengthening sustainability reporting in emerging markets IFRS Highlights n°189
- Sustainability reporting: EFRAG and ISSB finalise governance structures, and first public consultations are launched  
A Closer Look n°164
- The ISSB will draw on the TNFD framework to standardize reporting on nature-related risks and opportunities  
IFRS Highlights n°204
- Transition to integrated reporting  
IFRS Highlights n°188
- Two-stage appointment process for ISSB membership IFRS Highlights n°163
- Updates on jurisdictional adoption of sustainability reporting  
IFRS Highlights n°190, 191,192, n°207
- Using industry-based guidance when applying ISSB standards  
IFRS Highlights n°201
- Voluntary adoption of ISSB standards – guidance for preparers  
IFRS Highlights n°191
- Webinar series “Perspectives on sustainability disclosure” and webcasts on “Current and anticipated financial effects”  
IFRS Highlights n°188

## J – 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
- Adoption of IFRS 16 amendment on Covid-19-related rent concessions  
European Highlights n°148
- Adoption of IFRS 16 amendment on COVID-19-related rent concessions beyond

- 30 June 2021  
European Highlights n°157
- Amendment to IFRS 16 on COVID-19-related rent concessions  
IFRS Highlights n°144
  - Amendment to IFRS 16 on rent concessions beyond 30 June 2021  
IFRS Highlights n°153
  - Amendments to IFRS 16 – Lease Liability in a Sale and Leaseback  
A Closer Look n°169
  - 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
  - Economic benefits from use of a windfarm: IFRS IC agenda decision  
IFRS Highlights n°161
  - 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 launches two consultations ahead of the IFRS IFRS 16 PiR  
European Highlights n°185
  - 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
  - Endorsement of amendments to IFRS 16 - Lease liability in a sale and leaseback  
European Highlights n°182
  - EU endorses standards and amendments  
European Highlights n°116
  - European adoption of IFRS 15 rescheduled  
European Highlights n°90
  - Exposure Draft on COVID-19-related rent concessions beyond 30 June 2021  
IFRS Highlights n°152
  - 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 Lessor Forgiveness of Lease Payments  
IFRS Highlights n°170
  - IFRS IC agenda decision on definition of a lease: level of evaluation and substitution rights  
IFRS Highlights n°176
  - IFRS IC agenda decision on determining incremental borrowing rate under IFRS 16  
IFRS Highlights n°136

- IFRS IC agenda decision on non-refundable VAT on lease payments  
IFRS Highlights n°159
- 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
- Lease liability in a sale and leaseback: IASB publishes Exposure Draft  
IFRS Highlights n°149
- 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
- Post-implementation Review of IFRS 16 – preparing for the RFI  
IFRS Highlights n°197
- Post-implementation Review of IFRS 16 – RFI to be published imminently  
IFRS Highlights n°199
- Post-implementation review of IFRS 16: first IASB redeliberations  
IFRS Highlights n°208

- Publication of the Request for Information (RFI) on IFRS 16 IFRS Highlights n°200
- 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
- Supplementary IASB meeting on COVID-19-related rent concessions IFRS Highlights n°151
- The IFRS IC stands by its assessment of the term of a lease A Closer Look n°139
- 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

## 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

- 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

## M

## Management reports

- IASB news n°2, n°22

- 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

### On going concern

- Educational material on going concern and disclosures  
IFRS Highlights n°151, n°199
- IFRS IC agenda decision on going concerns (IAS 10)  
IFRS Highlights n°156
- IOSCO releases statement on going concern issues in the context of the Covid-19 pandemic  
IFRS Highlights n°153

### 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 IA 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
- IASB publishes proposed targeted improvements to IAS 37  
IFRS Highlights n°193
- IAS 37 – Non-financial liabilities  
IASB news n°2

- IAS 37 roundtables 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
- Publication of IFRS IC decision on climate-related commitments (IAS 37)  
IFRS Highlights n°187
- 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
- Targeted improvements to IAS 37  
IFRS Highlights n°202, n°207
- EFRAG launches outreach on financial information on rate-regulated activities  
European Highlights n°149
- Exposure Draft - Rate Regulated Activities  
News n°25
- IASB extends comment period for exposure draft on regulatory assets and liabilities  
IFRS Highlights n°153
- IASB publishes interim standard on rate-regulated activities  
IFRS news n°74
- IASB rate-regulated activities project: EFRAG seeks input from users of financial statements  
European Highlights n°148
- 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
- Price-regulated activities  
News n°20
- Proposed interim standard on rate-regulated activities not supported by EFRAG  
News n°67
- Publication of an exposure draft on accounting for regulatory assets and liabilities  
IFRS Highlights n°151
- Regulated activities IFRS news n°65
- 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
- Redeliberations begin on Rate-regulated Activities project  
A Closer Look n°163
- 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

## Q – R – S

### REACH

- Conforming costs IASB news n°14

### Rate-regulated activities

- A standard on regulated operations coming soon It  
News n°18
- 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

## Real estate sales

- 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 launches a study of IFRS 15 among preparers and users European Highlights n°164
- 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
- EU endorsement of IFRS 18: only one more step  
European Highlights n°202
- 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
- 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
- IFRIC publishes three important decisions on IFRS 15  
A Closer Look n°120
- IFRS 15 PiR: IASB work reaches a conclusion  
IFRS Highlights n°191
- IFRS 15: a stabilised standard on revenue recognition at last!  
IFRS Highlights n°96
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues  
A Closer Look n°87
- 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
- IFRS 15 PiR: IASB publishes Request for Information I  
FRS Highlights n°178
- 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 IC agenda decision on whether a software reseller is an agent or principal under IFRS 15  
IFRS Highlights n°166
- 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
- PiR IFRS 15 approaches completion  
IFRS Highlights n°190
- 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

## Reverse factoring

- Endorsement of amendments to IAS 7 and IFRS 7 on Supplier finance arrangements  
European Highlights n°188
- Final amendments to IAS 7 and IFRS 7 on supplier finance arrangements  
IFRS Highlights n°177

- Future amendments to IAS 7 and IFRS 7 on Supplier Finance Arrangements  
A Closer Look n°172
- IASB publishes Exposure Draft of amendments to disclosures on supplier finance arrangements  
IFRS Highlights n°160
- IFRS IC publishes agenda decision on Supply Chain Financing Arrangements – Reverse Factoring  
IFRS Highlights n°150
- IFRS IC publishes tentative agenda decision on reverse factoring  
A Closer Look n°146
- Proposed amendments to IAS 7 and IFRS 7 on Supplier Finance Arrangements  
IFRS Highlights n°174
- Supplier Finance Arrangements: proposed narrow-scope amendments to IAS 7 and IFRS 7  
IFRS Highlights n°156
- 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 – 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

## Risk Mitigation Accounting

- IASB publishes an exposure draft on accounting for dynamic interest rate risk management activities  
A Closer Look n°206
- Publication of narrow-scope amendments to IFRS 2  
IFRS Highlights n°101
- Share-based payment research project  
IFRS Highlights n°126

## 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

## Statement of cash-flow

- IFRS Highlights n°202
- Classification of cash flows related to margin calls on “collateralised-to-market” contracts (IAS 7)  
IFRS Highlights n°195
- IASB starts discussions on Statement of Cash Flows project  
IFRS Highlights n°195
- IASB project on cash flow statements: new guidance  
IFRS Highlights n°201
- IFRS IC clarifies presentation rules for demand deposits with restrictions on use arising from a contract with a third party  
IFRS Highlights n°165

- IFRS IC consultation on the classification of foreign exchange differences from intragroup loans and borrowings under IFRS 18  
IFRS Highlights n°202

## T

### Taxonomy

- A new idea to digest over the summer: taxonomy  
IFRS news n°13
- AMF publishes study on 2023 Taxonomy reporting of financial institutions  
A Closer Look n°194
- Deep dive into the first “Omnibus” on sustainability: focus on the CSDDD  
A Closer Look n°197
- Deep dive into the first “Omnibus” on sustainability: Focus on proposed changes to the CSRD and EU Taxonomy  
A Closer Look n°196
- Delegated Regulations on climate objectives and Article 8 published in OJEU to supplement sustainable finance taxonomy for sustainable activities  
European Highlights n°161
- Delegated Regulation on first set of ESRS published in OJEU  
European Highlights n°183
- EC adopts new final delegated acts relating to green Taxonomy  
European Highlights n°178
- EC approves FAQs on disclosures to be provided by financial undertakings under the Taxonomy Regulation  
European Highlights n°183
- EC publishes draft delegated acts relating to Green Taxonomy  
European Highlights n°176
- EC publishes final version of FAQs on disclosures to be provided by financial undertakings under the Taxonomy

### Regulation

- European Highlights n°193
- EC publishes new Delegated Regulation on European Taxonomy  
European Highlights n°201
- EC publishes new draft FAQs on disclosures to be provided by non-financial undertakings under the Taxonomy Regulation  
European Highlights n°193
- EFRAG delivers proposed XBRL Taxonomy for ESRS and Article 8  
European Highlights n°190
- EFRAG discusses XBRL Taxonomy for ESRS Set 1  
European Highlights n°176
- EFRAG launches public consultation on draft XBRL taxonomies for ESRS Set 1 and the Green Taxonomy  
European Highlights n°185
- ESMA publishes example of an annual financial report in electronic format  
European highlights n°145
- ESMA publishes 2022 ESEF XBRL taxonomy files  
European Highlights n°172
- Extension of scrutiny period for the new European Taxonomy Delegated Regulation  
European Highlights n°203
- European Commission adopts Delegated Act specifying disclosure obligations under the Taxonomy Regulation  
A Closer Look n°157
- European Commission produces second FAQ on first-time application of green taxonomy regulation  
European highlights n°163
- European Commission publishes draft delegated act on Article 8 of “green taxonomy”  
European highlights n°155

- European Commission publishes FAQ on disclosures required under Article 8 of Taxonomy Regulation  
European Highlights n°161
- European taxonomy: Commission seeks ESAs' technical advice on the review of the disclosures required under Article 8 delegated act  
European Highlights n°208
- Final endorsement of the new Taxonomy Delegated Regulation  
European Highlights n°205
- IFRS taxonomy  
IFRS Highlights n°142
- Key points of Commission's third FAQ on application of the green Taxonomy regulation (Article 8)  
A Closer Look n°173
- Launch by the EC of two calls for evidence on the Climate and Environment Delegated Regulations, linked to the European Taxonomy  
European Highlights n°204
- OJEU publication of additional delegated regulations on the Taxonomy of sustainable activities adopted by the Commission in June 2023  
European highlights n°182
- OJEU publishes amended Regulatory Technical Standards for the European Single Electronic Format  
European highlights n°139
- Publication by the PSF of recommendations for the simplification of the European Taxonomy  
European highlights n°196
- Publication in OJEU of the 2021 update of the ESEF taxonomy  
European highlights n°164
- Publication of draft FAQs on the implementation of the new Delegated Regulation on Taxonomy  
European Highlights n°205
- Publication of IFRS Accounting Taxonomy 2022  
IFRS Highlights n°164
- Publication of the IFRS Accounting Taxonomy 2023  
IFRS Highlights n°175
- The PSF publishes report on the revision of the Climate and Environmental Delegated Acts of the European Taxonomy  
European Highlights n°198
- Third set of Q&As on the application of the green Taxonomy regulation  
European Highlights n°172
- Updates to the SASB Standards XBRL Taxonomy  
IFRS Highlights n°192
- 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

### **War in Ukraine**

- ESMA highlights key issues for 2022 interim reporting raised by Russia's invasion of Ukraine  
A Closer Look n°166
- Focus on some accounting consequences of the war in Ukraine and the sanctions against Russia  
A Closer Look n°164
- War in Ukraine: the regulators' advice for issuers  
European Highlights n°164