Beyond the GAAP Index

Mazars Newsletter on accounting standards

From October 2006 to August 2017

A

Accounting bodies

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

Accounting policies, accounting estimates, errors

- IASB to publish a limited exposure draft proposing amendments to IAS 8 on changes in accounting policies *IFRS news n°56*

Adoption of standards and interpretations

- Adoption of amendments to IAS 27 on use of the equity method in separate financial statements *European Highlights n°95*
- Adoption of Disclosure Initiative amendments to IAS 1 *European Highlights n°95*
- Adoption of IFRS standards in Europe: a new, longer, more political and uncertain process? *Focus studies n°4*
- Changes to the procedure for adoption of IFRS in Europe *IASB news n°3*
- Endorsement of IFRIC 10 and IFRIC 11 *IFRIC news n°5*
- EFRAG recommendation on adoption of the IASB standards *News n°2*
- EU adopts swathe of standards *European matters n°62*
- European Commission launches consultation on the impact of IFRSs *European Highlights n°80*
- Standards endorsement process *News n°25*
- Towards a quicker adoption of IFRS standards in Europe *News n°11*

Annual improvements

- Adoption of the Annual improvements *European matters n°19*
- Adoption of Annual Improvements to IFRS 2012-2014 Cycle *European Highlights n°95*
- 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*
- Endorsement of annual improvements *IFRS news n°32*
- Endorsement of the May 2010 Improvements to IFRSs *European matters n°42*
- Endorsement of the 2010-2012 Annual improvements Cycle *European Highlights n°85*
- Endorsement of the 2011-2013 Annual improvements cycle *European matters n°84*
- Exposure draft on annual improvements to IFRS: 2010-2012 cycle *IFRS news n°55*
- IASB's annual omnibus of improvements to IFRS *A Closer Look n°34*
- IASB concludes 2010–2012 & 2011–2013 Annual Improvements Cycles *A Closer Look n°73*
- IFRS improvements, 2009 project *IFRS News n°26*
- IFRS improvements, 2011 project *IFRS News n°46*
- IFRS improvement project: what amendments are being proposed? *A Closer Look n°15*
- Improvements to IFRSs - year 2008 *IFRS News n°12*
- Improvement to IFRS standards - 2009 version *A Closer Look n°22*
- Improvements to IFRSs, 2009 project *A Closer Look n°27*
- Improvements to IFRSs: the IASB issued two cycles *IFRS news n°72*
- Improvements to IFRSs – 2012-2014 Cycle *IFRS news n°72, n°81*
- Improvements to IFRSs – 2015-2017 Cycle *IFRS News n°107*
- 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*

Application of standards and interpretations

- Consultation on the effectives dates of news 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 31December 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*
- Survey on the effective dates of new texts *IFRS News n°44*
- 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*

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*
- 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*

Business combinations

- Adoption of IFRS 3 and IAS 27 *European matters n°24*
- Business combinations *IASB news n°1*
- Business combinations and consolidation: highlights of the new standards in 25 questions and answers *A Closer Look n°10*
- Business combinations phase II *IASB news n°3*
- Business combinations phase II: forthcoming publication of IFRS 3 and IAS 27 *Focus Studies n°5*
- Business combinations Project (Phase 2) – delayed application of revised IFRS 3 and IAS 27 *IASB news n°7*
- ESMA report on the quality of financial information on business combinations *European matters n°79*
- EFRAG publishes a Discussion Paper on Business Combinations under Common Control *European matters n°52*
- EFRAG study on goodwill *European Highlights n°103*
- Entities invited to share their practical experience of IFRS 3 *European matters n°75*
- European impact study for IFRS 3 and IAS 2 *European matters n°18*
- IASB launches post-implementation review of IFRS 3 *Business Combinations* *IFRS news n°74, A Closer Look n°75*
- 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*
- 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*
- 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 news n°101*
- Publication of two draft interpretations for comments *IFRS news n°56*
- Publication of revised IFRS 3 and IAS 27 *News n°8*
- Puts on non-controlling interests *IFRS news n°34*
- Puts on non-controlling interests: towards a scope amendment of IAS 32? *A Closer Look n°43*
- 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: 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*
- What are the transitional issues of the new standards on business combinations and consolidation? *A Closer Look n°33*
- What impacts will IFRS 3R have on business combinations completed as of 2010? *A Closer Look n°34*

C

CESR (see also ESMA)

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

- CESR: 8th extract from the database of enforcement decisions *European matters n°36*
- CESR: 9th extract from the database of enforcement decisions *European matters n°38*

Conceptual Framework

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

- EFRAG requests two-month extension of comment period on Conceptual Framework exposure draft *European Highlights n°91*
- IASB reviews the Conceptual Framework for IFRSs *A Closer look n°69*
- 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*
- Extension of the comment period for the conceptual framework *IFRS Highlights n°92*
- General definition of liabilities *IASB news n°7*
- IASB completes the first phase of its Conceptual Framework Project *News n°37*
- IASB publishes Discussion Paper on the Conceptual Framework *News n°69*
- IFRS Conceptual Framework revision: key points in 9 pages (instead of 200!) *A Closer look n°90*
- Measurement *IASB news n°7*

Concession arrangements

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

Consolidation

IFRS news n°17

- 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 12, IFRS 27, 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*
- ANC recommendation in the presentation of the result of joint-ventures and associates for using the equity method *France n°66*
- ARC supports the postponement of the mandatory application date of the consolidation package *European matters n°56*
- Consolidation exemption for investment entities *IFRS news n°31, n°57*
- Consolidation exemption for investment companies: IAS to publish a limited scope exposure draft *IFRS news n°33*
- Consolidation standards: EFRAG requests deferral of effective date *European matters n°51*
- Cost of an investment in the separate financial statements *News n°12*
- Date of first application of the future standards on consolidation *IFRS News n°42*
- Demise of the project to clarify the accounting treatment of “other net asset changes” in an associate or joint venture *IFRS News n°78*
- ED9: towards the elimination of proportionate consolidation? *A Closer Look n°9*
- EFRAG launches new study on IFRS 10 *IFRS news n°54*
- EFRAG publishes conclusions of field-tests study on consolidation standards *European matters n°53*
- EFRAG publishes its draft endorsement advice(s) on the news standards on consolidation *European matters n°52*
- Effective date of amendments to IFRS 10 and IAS 28 postponed indefinitely *IFRS Highlights n°95*
- Elimination of proportionate consolidation: release of the exposure draft *IASB news°6*
- Europe endorses amendments to transitional arrangements for the standards on consolidation *European matters n°66*
- Exposure Draft ED 10 - Consolidated Financial Statements *A Closer Look n°18*
- Final standards on consolidation published *IFRS news n°45*
- IASB clarifies the accounting for acquisitions of interests in joint operations *IFRS news n°77, A Closer Look n°78*
- IASB proposes amendment to accounting treatment of other changes in an investor’s interest in an associate’s equity under IAS 28 *IFRS news n°59*
- IASB publishes a staff draft of the future standard on Consolidation *IFRS news n°37*
- IASB publishes clarifications on investment entities *A Closer Look n°84*
- IASB round tables on consolidation and derecognition of financial instruments *IFRS news n°22*
- IFRS 11: IFRS IC finally publishes its reasons for rejecting some issues *A Closer Look n°83*
- IFRS rules on transition requirements for IFRS 10 *IFRS news n°56*
- IFRS consolidation scope and non-significant entities *IASB news n°6*

- IFRS IC addresses the application difficulties of IFRS 11 - at last *IFRS news n°71*
- Is it the end of proportionate consolidation? *A Closer Look n°45*
- Narrow-scope amendment to IAS 27 - Equity method *IFRS news n°72, n°80*
- Publication of exposure draft on transition guidance in IFRS 10 *IFRS news n°51*
- Publication of investment Entity amendments *IFRS news n°61*
- Project *IFRS news n°11, news n°14*
- Proportional integration *IASB news n°1*
- Proposed amendments to IAS 28: Share if Other Net Asset Changes *A Closer Look n°61*
- Proposed postponement of amendments to IFRS 10 and IAS 28 *IFRS Highlights n°91*
- Publication of an amendment to IFRS 10 and IAS 28 *A Closer Look n°81*
- Publication of proposed amendments to IFRS 10 and IAS 28 *A Closer Look n°62*
- Accounting for an interest in a joint operation structured through a separate vehicle in separate financial statements *IFRS news n°75*
- Recognition of other net asset changes for an equity-accounted entity: IFRS Interpretations Committee hands it back to the Board *IFRS news n°69*
- Recognition of sale or contribution of assets between an entity and its associate or joint venture *IFRS news n°69*
- Standards on consolidation: the IASB will not defer the effective date *IFRS news n°52*
- The IASB clarifies IFRS 10 transitional provisions *IFRS news n°50*
- The IASB clarifies the accounting treatment of joint arrangements *A Closer Look n°80*
- The IASB proposed to exempt investment entities from consolidation *IFRS news n°48*
- The IASB publishes its near final drafts of future standards on consolidation *A Closer Look n°44*
- The IFRS Interpretations Committee clarifies IFRS 11 provisions on the classification of joint arrangements *A closer Look n°75*
- The key points of IFRS 10 on consolidated financial statements in 15 Q&As *A Closer Look n°46*
- Transition to IFRS 10, IFRS 11 and IFRS 12: the IASB proposes to simplify the required disclosures *IFRS news n°56*
- Transition to IFRS 10, IFRS 11 and IFRS 12: IASB publishes the final amendments *IFRS news n°56*
- What are the prospects for proportionate consolidation? *Focus Studies n°4*

Contingent pricing

- Contingent pricing of PPE and intangible assets *IFRS news n°45*
- Forthcoming interpretation on contingent prices arising from the purchase of single assets *IFRS news n°41*
- No decision from IFRS IC on the accounting treatment of variable payments to be made for the purchase of assets *IFRS Highlights n°98*Variable payments for the separate acquisition of PPE and intangible assets: IASB decides to wait for Leases redeliberations *IFRS news n°69*

Control

- How is de facto control to be determined under IAS 27? *IASB news n°1*

Convergence

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

Customer contribution

IFRIC news n°6

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

Customer loyalty programmes

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

D - E

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*

Earnings per share

IFRS n°8

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

EFRAG

- A French president for EFRAG *European Highlights n°101*
- Adoption of revised IAS 19 and IAS 1 *European matters n°47*
- EFRAG, ANC and FRC publish an overview of feedback on the Disclosure Framework for the Notes *European matters n°66*
- EFRAG and ASB recommend effect analysis to improve standards development process *European matters n°58*
- EFRAG, ANC and FRC publish Discussion Paper on disclosures in the notes *European matters n°58*
- EFRAG and IASB meet to discuss current projects *European matters n°39*
- EFRAG 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 publishes two Discussion Papers *News n°8*
- 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
- 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*
- 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*

Emission rights

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

Employee benefits

- Actuarial gains and losses could be recognised in other comprehensive income *IFRS news n°28*
- Actuarial gains and losses: Board plumps for a choice of presentation *IFRS news n°39*
- Actuarial gains and losses : option to present in profit or loss retained, but limited *IFRS News n°41*
- Adoption of IFRIC 14 *European matters n°18*
- Adoption of IFRIC 14 amendment *European matters n°36*
- Consultancy task force created on "Employee Benefits" *News n°1*
- Defined benefit plans: IASB confirms the main proposals of the exposure draft *IFRS News n°38*
- Discount rates in IAS 19: Interpretations Committee discussions end with a "wording for rejection" *IFRS news n°72*
- Discount rate for post-employment benefits *IFRS news n°63, n°64, n°71*
- Draft limited amendment to IAS 19 – Defined Benefit Plans: Employee Contributions *IFRS news n°65*
- Employee benefits discount rate *IFRS News n°26*
- Employee contributions to defined benefit plans *IFRS News n°64*

- Endorsement of amendments to IAS 19 and IAS 1 *European matters n°47*
- Endorsement of the amendment to IAS 19 – Employee contributions *European Highlights n°85*
- Early retirement programmes *IFRS News n°52*
- European impact study relative to IFRIC 14 – The Limit on a Defined benefit Asset, Minimum Funding Requirements and their Interaction *European matters n°13*
- IAS 19 provisions on discount rates to remain unchanged *IFRS News n°27*
- IASB proposes amendments to IAS 19 and interpretation IFRIC 14 *IFRS Highlights n°90*
- IASB publishes a DP on IAS 19 – Employee Benefits *News n°10*
- Interpretation on employee benefit (IFRIC 14) *IFRIC news n°5*
- Narrow-scope amendment to IAS 19 – Defined Benefit Plans: Employee Contributions *IFRS news n°72*
- Occupational savings plans *IFRIC news n°1*
- Post-employment benefits: first decisions from the IASB *IFRS news n°19*
- Proposed amendment to IFRIC 14 *IFRS News n°23*
- Publication of an exposure draft on defined benefits plans *IFRS News n°33*
- Publication of the amended IAS 19 *IFRS News n°46*
- Recognition of employee benefit plans with a promised return on contributions: IFRS IC reconsiders draft interpretation *IFRS News n°58*
- Revised IAS 19 : the key points in 10 questions and answers *A Closer Look n°47*
- Some decisions applicable to the 2009 financial statements *IFRS News n°25*
- The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their interaction: introduction to IFRIC 14 *Focus Studies n°6*
- What amendments to IAS 19 are suggested (ED/2010/3)? *A Closer Look n°34*

Equity

- Adoption of IFRIC 19 Interpretation *European matters n°36*
- Distinction between debt and equity *IFRIC News n°1*
- Debt / Equity distinction *IASB news n°7 / IFRS News n°2,n°16, n°30, n°32*
- Debt / equity distinction : IASB decides to defer the project *IFRS news n°38*
- Equity instruments re-purchasable at fair value *IASB news n°5*
- First decision on the Debt/Equity Project *IFRS news n°17*
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments *IFRS news n°26*
- IFRS Interpretations Committee continues working on application of IAS 19 *IFRS news n°69*
- Liability/equity *IFRS n°8*
- Publication of a Discussion Paper on the debt/equity distinction *News n°9*
- Some decisions applicable to the 2009 financial statements *IFRS news n°25*
- The IASB puts forward suggestions for improving the debt/equity distinction *IFRS news n°10*

ESMA (see also CESR)

- The European Securities and Markets Authority (ESMA) is now operational *European matters n°41*
- ESMA (formerly CESR): 10th extract from the database of enforcement *European matters n°43*
- ESMA (formerly CESR): 11th extract from the database of enforcement *European matters n°48*
- ESMA encourages companies to improve quality of disclosures in financial statements *European Highlights n°93*
- ESMA: 12th extract from the database of enforcement *European matters n°60*
- ESMA: 13th extract from the database of enforcement *European matters n°66*
- ESMA: 14th extract from the database of enforcement *European matters n°71*
- ESMA: 15th extract from the database of enforcement *European matters n°77*
- ESMA: 16th extract from the database of enforcement decisions *European Highlights n°83*
- ESMA: 17th extract from database of enforcement decisions *European Highlights n°91*
- ESMA: 18th extract from database of enforcement decisions *European Highlights n°94*
- ESMA: 19th extract from database of enforcement decisions *European Highlights n°102*
- ESMA: 20th extract from the database of enforcement *European Highlights n°107*
- ESMA 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 public statement on sovereign debt in IFRS financial statements *IFRS news n°50*
- ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines *European Highlights n°92*
- 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 *A Closer Look n°93*
- 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 guidelines on alternative performance measures *European Highlights n°92*
- 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 2016 report on activities of European accounting enforcers *European Highlights n°110*
- ESMA report on implementation of IFRS *IFRS news n°69*
- ESMA report on the activities of IFRS Enforcers in Europe *European matters n°78*
- ESMA seeks to circumscribe use of financial indicators *A Closer Look n°76*
- Materiality in financial reporting: ESMA extends comment period *European matters n°47*
- Report on European regulators' activity in 2014 *European Highlights n°87*
- The ESMA publishes two public statements on IFRS financial Information *European matters n°47*
- What are the ESMA recommendations for the 2012 reporting period? *A Closer Look n°61*
- What are the ESMA and AMF recommendations for the 2013 annual statements? *A Closer Look n°72*
- What are the ESMA's priorities for 2014 financial statements? *A Closer Look n°82*
- What are ESMA's priorities for 2015 financial statements? *A Closer Look n°93*
- What are ESMA's priorities for 2016 financial statements? *A Closer Look n°104*

Europe

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

Extractive activities

IFRS news n°33

F

Fair value

- Draft standard on fair value measurement *A closer Look n°27*
- Fair Value Measurement: a new exposure draft *IFRS news n°33*
- Fair value measurement specifications *IASB news n°7, IFRS news n°13, news n°14*
- ESMA report on IFRS 13 implementation *European Highlights n°113*
- Exposure-draft-Guidance on fair value measurement *IFRS news n°23*
- Disclosure proposal on Level 3 fair value measurements *IFRS news n°35*
- IASB launches Post-implementation Review of IFRS 13 *IFRS Highlights n°111*
- IFRS IC rules on the classification of fair value measurements received from third parties *IFRS Highlights n°81*
- IFRS Foundation and IVSC launch cooperation *IFRS news n°75*
- IFRS 13 Fair Value Measurement published *IFRS News n°45*
- Procedures for fair value measurement *IFRS news n°15*
- The IASB Publishes a near final draft of future standard on fair value measurement *IFRS news n°44*
- The IASB Publishes a standard on fair value *A Closer Look n°47*
- Unit of account and quoted investments *IFRS Highlights n°81*

FASB

- FASB published its strategic plan *IFRS Highlights n°88*

Financial crisis

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

Financial information

- Adoption of the revised IAS 1 *Europe news n°18*
- Adoption of amendments 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*
- Amendment to IAS 1 on the rules for the classification of current and non-current liabilities
- ANC updates its recommendations on the presentation of the IFRS consolidated financial statements *IFRS news n°72*
- Application of the new standards: an analysis of the information published by Eurostoxx 50 companies as at December 31 2006 *Focus Studies n°4*
- Basel Committee studies prudential impact of IFRS 9 on banking sector *European Highlights n°104*
- Better disclosures on the statement of cash flows *IFRS Highlights n°06*
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required *IFRS News n°41*
- Directive 2013/34/EU on annual and consolidated financial statements *European matters n°68*
- Disclosure Initiative: IASB issues IAS 1 amendments and draft amendments to IAS 7 *IFRS Highlights n°84*
- Disclosures 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*
- Europe endorses the amendments to IFRS 7: Disclosures-Transfers of Financial Assets *IFRS news n°50*
- European Parliament publishes four studies as part of EU adoption process for IFRS 9 *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*
- Financial Statement Presentation: EFRAG extends comment period *European matters n°39*
- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements *A Closer Look n°36*
- IASB publishes a summary of feedback from Disclosure Forum *News n°67*
- IASB publishes exposure draft of limited amendments to IAS 1 IFRS news n°76
- IASB to amend some provisions of IAS 1 *IFRS news n°69*
- IASB: What are the key principles for disclosure of financial information? *A Closer Look n°110*
- IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments *IFRS news n°26*
- IFRS 7 amendment *European matters n°29*
- IFRS 7 amendments: disclosures on the transfer of financial assets *A Closer Look n°56*
- IFRS 7 and industrial and commercial companies: are financial instruments disclosures better? *A Closer Look n°13*
- IFRS 7 disclosures on the transfer of financial assets *IFRS News n°78*
- IFRS 7: Continuing involvement and servicing arrangements *IFRS news n°64*
- IFRS 7: The IASB publishes a new draft amendment *IFRS news n°18*
- IFRS 7 – Some Q&As on the eve of the first application *Focus Studies n°6*
- IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements *IFRS news n°71*
- IFRS financial statements: the main traps to avoid *IASB news n°3*
- Information to be disclosed in the notes *IFRS news n°30*
- ITG starts its discussion of implementation issues related to the impairment of financial instruments under IFRS 9 *IFRS Highlights n°88*
- Net income and comprehensive income joined in a single statement *IFRS news n°27*
- Performance reporting *IASB news n°5*
- Presentation of financial statements *IFRS news n°27*
- Presentation of financial statements : the EFRAG publishes the summary of two roundtables organised with September and December 2010 *European matters n°42*
- Presentation of the financial statements of financial institutions *IASB news n°2*
- Presentation of financial statements *IASB news n°3, IFRS news n°13, IFRS news n°26*
- Presentation of financial statements under IFRS standards: the "revolution" is for tomorrow! *Focus Studies n°4*
- Presentation of financial statements: is the revolution just around the corner? *A Closer Look n°20*
- Presentation of items of OCI in a single statement: exposure draft expected shortly *IFRS news n°32*
- Presentation of other comprehensive income: a win for stakeholders *IFRS news n°39*
- Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1 *IFRS news n°69*
- Presentation of the revised IAS 1 *IASB news n°6*
- Proposed amendments to IFRS 7 and IAS 39 abandoned *IFRS news n°19*
- The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007 *Focus Studies n°4*
- The IASB addresses the principles behind disclosures in financial statements *IFRS news 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 an exposure draft on the presentation of other comprehensive income (OCI) *IFRS news n°34*
- The IASB publishes the IFRS 7 amendment *IFRS news n°21*
- The SEC publishes comments following the review of IFRS financial statements of "Foreign Private Issuers" *Focus Studies n°5*

Financial instruments

- A new delay for the project on Financial Statement Presentation *IFRS News n°38*
- Accounting for financial instruments: no change expected in the short term *IFRS news n°18*
- Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A *A Closer Look n°77*
- Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39 *IFRS news n°72*
- Adoption of the amendments to IAS 32 and IAS 1 *European matters n°19*
- Adoption of the IAS 32 amendment on the classification of rights issue *European matters n°29*
- Adoption of the IAS 39 amendment, "Reclassification of Financial Instruments-Effective date and transition" *European matters n°26*
- Adoption of the IAS 39 amendment "Eligible Hedged Items" *European matters n°26*
- Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements! *IFRS news n°69*
- Amendment to IAS 39 – hedged risks and portions *IASB news n°6, n°14*
- Amendment to IFRIC 16 - Hedging a net investment in a foreign operation *News n°19*
- Amendment to IAS 39 and IFRS 7 *News n°17*
- Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009 *IFRS News n°41*
- Boards refine their positions on IFRS 9 Phase 1 *IFRS news n°69*
- Classification and measurement: moving towards less stringent criteria for the characteristics of the instrument *IFRS News n°53*
- Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions *IFRS news n°72*
- Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the "fair value through profit or loss" option for debt instruments in the FV-OCI category *IFRS news n°73*
- Companies' financial reporting at year-end 2016 on the expected impacts of implementation of IFRS 9 on 1 January 2018 *A closer Look n°112*
- Current/non-current classification of debt (roll-over agreements): clarifications to IAS 1 required *IFRS News n°41*
- Disclosures for transfers of financial assets *IFRS News n°38*
- Derecognition of financial instruments *IFRS news n°20, n°21*
- Derecognition of financial instruments: the FASB and IASB disagree *IFRS news n°33*
- Derecognition of 'repos' *IFRS news n°31*
- Early application of IFRS 9 *IFRS news n°72*
- EBA consults on draft guidelines for implementation and application of IFRS 9 *European Highlights n°103*
- EBA launches 2nd impact assessment of IFRS 9 *European Highlights n°105*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- EFRAG launches field-test on general hedge accounting *European matters n°55*
- EFRAG recommends the endorsement of IFRS 9 *European Highlights n°88, 89*
- Embedded derivatives and joint ventures *IFRS News n°19*
- Embedded derivatives and reclassifications *IFRS news n°18, n°21*
- Endorsement of IAS 39 amendments on the novation of derivatives *European matters n°73*
- ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions *European matters n°63*
- ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds *European matters n°55*
- ESMA's recommendations for implementation of IFRS 9 *A Closer Look n°105*
- EU financial firms have not reclassified their assets *European matters n°19*
- Europe will not endorse IFRS 9 in 2009 *European matters n°28*
- Expected loss impairment model: the main principles of the exposure draft *A Closer Look n°30*
- Exposure draft for the improvement of information on financial instruments *A Closer Look n°16*
- Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition? *A Closer Look n°24*
- Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on "Novation of Derivatives and Continuation of Hedge Accounting" *IFRS news n°64*
- Exposure Draft on "Financial Instruments: Classification and Measurement" *IFRS news n°25*

- Exposure Draft on "Classification and Measurement": major principles and first reactions! *IFRS news n°25*
- Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points *A Closer Look n°31*
- Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39 *A Closer Look n°40*
- Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations *A Closer Look n°44*
- Exposure Draft on Offsetting Financial Assets and Financial Liabilities *A Closer Look n°41*
- Fair value hedging: the IASB moves the debate forward *IFRS news n°36*
- FASB proposals on financial instruments: reactions and impact on convergence *A Closer Look n°38*
- Financial assets can now be reclassified *A Closer Look n°16*
- Financial instruments: reopening the Phase I of IFRS 9 *IFRS news n°50*
- Financial Instruments project: last decisions of 2011 *A Closer Look n°51*
- Financial instruments puttable at fair value *IASB news n°7*
- Financial assets with particular contractual prepayment options *IFRS Highlights n°105*
- Financial liabilities: redeliberations on the treatment of the credit risk component *IFRS news n°37*
- Financial liabilities: a first look at the forthcoming exposure draft *A Closer Look n°32*
- First application of IFRS 7 *IFRS n°9*
- Hedge accounting *IFRS news n°30*
- Hedge accounting: IASB states its intention *IFRS news n°37*
- Hedge accounting: exposure draft due any day *IFRS News n°39*
- Hedge accounting : further redeliberations *IFRS News n° 47*
- Hedge accounting: choice of accounting principles in IFRS 9 and IAS 39 *IFRS News n°67*
- Hedge accounting: imminent publication of an exposure draft *IFRS News n°38*
- Hedge of a net investment in a foreign operation: a final interpretation due out soon *IFRS news n°10*
- Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation? *A Closer Look n°12*
- IASB approaching completion of IFRS 9 project *IFRS news n°74*
- IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting *IFRS news n°64*
- IASB extends the scope of the relief proposed in draft amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting *IFRS news n°67*
- IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date *IFRS news n°75*
- IASB postpones the mandatory application of IFRS 9 *IFRS new n°72*
- IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21) *IFRS news n°93*
- IASB publishes exposure draft proposing amendments to IFRS 9 on prepayment features with negative compensation *IFRS news n°110*
- IASB to create a transition resource group for IRFS 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*
- IFRIC D22, Hedges of a Net Investment in a Foreign Operation *News n°5*
- IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation *IFRIC news n°4*
- IFRS 9 – Impairment: left with a compromise, the IASB must make up its mind *A closer Look n°60*
- IFRS 9 finally adopted by European Union! *European Highlights n°105*
- IFRS 9 or a first step into IAS 39's replacement *A closer Look n°27*
- IFRS 9 supplemented with measures on financial liabilities *European Highlights n°101*
- IFRS 9: the first step towards endorsement!
- IFRS 9: The IASB announces a narrow-scope amendment for financial assets with symmetric prepayment options *IFRS news n°107*
- IFRS 9 : the main pros and cons *A Closer Look n°28*
- IFRS 9: the two Boards make progress on impairment, classification and measurement *A Closer Look n°55*
- IFRS 9: towards upheaval for the accounting treatment of modifications of financial liabilities *A Closer Look n°113*
- IFRS 9 Phase 2, Impairment: will the Boards converge? *IFRS news n°69*
- IFRS IC clarifies accounting treatment of prepaid cards *IFRS Highlights n°98*
- IFRS IC continues deliberations on accounting issues of Greek government bonds *IFRS news n°58*
- IFRS IC continues to examine the liability/equity classification of specific instruments mandatorily convertible into shares *IFRS news n°78*
- IFRS IC examines the liability/equity classification of instruments mandatorily convertible into shares *IFRS news n°75*
- IFRIC 22 interpretation published *IFRS Highlights n°106*
- 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 IFRS9) – 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 IRFS 9/ Impairment) – final deliberations *IFRS newsn°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*
- 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*
- Presentation of OCI in a single statement: are IASB and FASB having second thoughts? *IFRS News n°38*
- Provisional rejection by the IFRIC of the request for interpretation of IAS 39.2g *IFRIC news n°7*
- Publication of amendments to IFRS 7 and IAS 32 on offsetting financial assets and liabilities *IFRS news n°51*
- Publication of IFRIC interpretation 19, Extinguishing Financial Liabilities with Equity Instruments *A closer Look n°28*
- Publication of the exposure draft on measurement of financial liabilities *IFRS news n°34*
- Publication of amendment to IFRS 9 incorporating the final provisions of the new general model for hedge accounting *IFRS news n°72*
- Publication of the IAS 39 and IFRS 9 amendment Novation of Derivatives and Continuation of Hedge Accounting *IFRS news n°68*
- Publication of the final interpretations IFRIC 16 *News n°13*
- Questionnaire on the exposure draft Financial instruments: amortised cost and impairment *IFRS news n°33*
- Re-opening IFRS 9 phase 1, Classification and Measurement: update on the project and overview of key comments received by the IASB *A Closer Look n°69*
- Recent progress on Financial Instruments project (IFRS 9) *A Closer Look n°58*
- Redeliberations of offsetting financial assets and financial liabilities *IFRS news n°46*
- Redeliberations on Hedge Accounting exposure draft *IFRS News n°45*
- Reducing the complexity of IAS 32 and IAS 39 *IFRS news n°11*
- 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*
- 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 may propose to postpone the effective date of IFRS 9 to 1 January 2015 *IFRS news n°46*
- 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 severs hyperinflation *IFRS news n°40*
- Publication of an exposure draft on the exemptions for first-time adoption of IFRSs *IFRS news n°15*
- Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest *IFRS news n°54*
- Revision of IFRS 1 *IFRS news n°17*
- Severe hyperinflation: IASB publishes a limited exposure draft *IFRS news n°37*

Functional currency

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

G - H

Handbook

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

I – J – K -L

IASB

- A new look for IFRS.org! *IFRS Highlights n°112*
- Change and continuity in IASB leadership *IFRS Highlights n°97*
- Consultation on IASB work plan 2016-2020 *IFRS Highlights n°91*
- Françoise Florès joins IASB *IFRS Highlights n°105*
- IASB agenda *IFRS news n°13*
- IASB Board expanded *IFRS news n°19*
- IASB funding reviewed *News n°9*
- IASB makes major changes to its work plan *A Closer Look n°35*
- IASB launches a public consultation on its work plan *IFRS news n°47*
- IASB public consultation on the work plan: feedback statement expected shortly *IFRS new n°56*
- IASB publishes the outcomes from the IASB' Agenda Consultation 2011 *A Closer Look n°62*
- IASB puts standard-setting on hold to work on better communication in financial reporting *A Closer Look n°105*
- IASB to defer the effective date of IFRS 9 *IFRS news n°47*
- IASB unveils its mission statement *IFRS Highlights n°88*
- New IASB work plan as of 19 April 2010 *IFRS news n°33*
- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc. *IASB news n°7*
- The credit crunch and the IASB's implication *IFRS news n°15*
- The IASB starts to put its research programme in order *IFRS Highlights n°100*
- The IASB updated its work plan *A closer Look n°32, IFRS news n°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*
- What will be the IASB's work programme be in 2010? *A closer Look n°29*

IFRS Foundation (ex IASCF)

- A European chair for the Monitoring Board *IFRS news n°108*
- China joins IFRS Foundation Monitoring Board *IFRS news n°102*
- Creation of the IASB Monitoring Board *IFRS news n°19*
- Death of Wayne Upton, chair of the IFRS IC *IFRS Highlights n°103*

- Former Prime Minister and Finance Minister of the Netherlands becomes Chairman of the IASCF Trustees *News n°6*
- Four IASB members re-appointed for second term *IFRS news n°108*
- IFRS Foundation amends Constitution *IFRS Highlights n°105*
- IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards *IFRS Highlights n°100*
- Improvements to the notes: IFRS Foundation sets a good example *IFRS news n°89*
- Membership of ASAF *IFRS news n°65, n°90*
- Publication of the new IASCF constitution *IFRS news n°31*
- Review of the IASC Foundation Constitution: second step *News n°18*
- Review of structure and effectiveness of IFRS Foundation *IFRS Highlights n°91*
- Round table on IASCF governance *IFRS news n°13*
- Second phase of the IASCF constitution review : Trustees' proposals *IFRS news n°26*
- The IASB is seeking a trustee and a new member *News n°7*
- The IASCF to review its constitution *IFRS news n°11, news n°14*
- Two new trustees appointed at the IASCF *News n°17*
- Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS *IFRS Highlights n°98*

IFRS and SMEs

News n°6

- 80% of European SMEs favour a common accounting framework *A Closer Look n°9*
- Call for comments on the SMEIG's draft Q&As *IFRS news n°48*
- European Commission expresses concerns regarding IFRS for SMEs *European matters n°6*
- Exposure draft expected by the end of the year *Focus Studies n°1*
- IASB publishes exposure-draft on IFRS for SMEs *IASB news n°3*
- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs *IFRS Highlights n°89*
- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last *IFRS news n°19*
- IFRS for SMEs: the IASB launches a comprehensive review *IFRS news n°57*
- IFRS for SMEs: what do the stakeholders think in Europe? *IFRS news n°34*
- SME Implementation Group publishes two new Q&As *IFRS news n°55*
- The SME Implementation Group appointed *News n°36*
- The SME Implementation (SMEIG) publishes its first Q&A *IFRS News n°46*
- The IASB continues its comprehensive review of IFRS for SMEs *IFRS News n°67*

IFRS Interpretations Committee (ex IFRIC)

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

Impairment

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

Insurance contracts

- Accounting for insurance contracts set to change over to IFRS 17 *IFRS Highlights n°111*
- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4 *IFRS Highlights n°95*
- IASB sets effective date for IFRS 17 – Insurance Contracts *IFRS Highlights n°105*
- IFRS 4 phase II: at last, the exposure draft *A Closer Look n°36*
- Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals *A Closer Look n°92*
- 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 project: IASB updates webpage *IFRS news n°102*
- 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 publishes results of field test on *Insurance Contracts* exposure draft *European matters n°74*
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9 *European matters n°113*
- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel? *IFRS Highlights n°97*
- IFRS 4 – State of play *IASB news n°1*
- IFRS 4 Phase II – Towards a new exposure draft *IFRS news n°59*
- Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches *A Closer Look n°103*
- Insurance Contract Project – phase II *IASB news n°4*
- Insurance contracts project IFRS 4 phase II - latest developments *A Closer Look n°71*
- "Insurance" Discussion Paper: initial lessons from the consultation process *IFRS n°9*
- "Insurance" working party seeks candidates *News n°6*
- 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*
- Recognition of an insurance policy *IASB news n°7*

Intangible assets

IASB news n°2

Interim Financial Reporting

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

Investement Property

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

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*
- Definition of a lease under the future IFRS 16 *A Closer Look n°94*
- Effective date of IFRS 16 tentatively set at 1 January 2019 *IFRS Highlights n°93*
- EFRAG and European standard setters launch additional public consultation on Leases *European matters n°79*
- EFRAG feedback on the additional public consultation and outreach event on the Leases project *European matters n°82*
- EFRAG launches field test on the new draft standard on Leases. *News n°67*
- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16 *European Highlights n°108*
- EFRAG recommends European Union endorsement of IFRS 16 *European Highlights n°109*
- EFRAG requests public review of Leases standard prior to publication *European Highlights n°90*
- EFRAG to hold outreach event on the Leases project *European Highlights n°80*
- European adoption of IFRS 15 rescheduled *European Highlights n°90*
- Exposure draft on Leases: part one *A Closer Look n°37*
- Exposure draft on Leases: part two *A Closer Look n°38*
- FASB publishes corrections and improvements to revenue standard *IFRS Highlights n°106*
- FASB publishes new leases standard *IFRS Highlights n°97*
- 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 16: EFRAG publishes Preliminary Consultation Document on endorsement advice *European Highlights n°104*
- IFRS 16: key points of the new Leases standard A Closer Look n°96
- IFRS 16 endorsement submitted to the European Parliament and Council for approval *European Highlights n°113*
- Implementation of IFRS 16 *IFRS Highlights n°97*
- Leases: a new approach emerges *A Closer Look n°21*
- Lease contracts in the accounts of the lessor *IFRS news n°23*
- Leases : continued redeliberations *A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58*
- Leases: curtain falls on redeliberations *A Closer Look n°87*
- Leases: discussions continue on lessee accounting model *A Closer Look n°53*
- Leases: derecognition model for lessor accounting *IFRS news n°34*
- Leases: how will they be defined in the future standard? *IFRS Highlights n°86*
- Leases: IASB staff prepare the 2nd exposure draft *A Closer Look n°64*
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach? *IFRS news n°59*
- Leases: redeliberations on major topics A Closer Look n°42
- Leases: sale and leaseback transactions *IFRS news n°59*
- Leases: stakeholders' comments are over critical *A Closer Look n°41*
- Leases: the profit or loss recognition pattern emerges! *A Closer Look n°57*
- Leases: the two boards take a break *IFRS news n°52*
- Leases: where are we now? *A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive *IFRS news n°61*
- Putting IFRS 16 into practice: practical advice from the IASB. *IFRS news n°107*
- Some important decisions on the Leases project *A Closer Look n°33*

Levies

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

M

Management reports

IASB news n°2, n°22

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

Materiality

- 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*

Measurement

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

Mining

- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*
- Mining: accounting for production stripping costs *IFRS news n°30*
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon *IFRS news n°37*

Minority interests

- Commitments to buy back minority interests *IFRIC news n°1*
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50 *A Closer Look n°15*
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation? *A Closer Look n°36*
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection *A Closer Look n°37*

- 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: a light at the end of the tunnel *IFRS news n°65*

Monitoring Board

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

N - O

Operating segments

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

P

PPE

- IASB proposes narrow-scope amendments to IAS 16 *IFRS news n°112*

Provisions

- A new request for comments before the publication of amendments to IAS 37 - Provisions *IFRS news n°27*
- Amendments to IAS 37 – Provisions *IASB news n°1*
- Dynamic provisioning enters the debate *IFRS news n°21*
- Evaluation of provisions *IASB news n°7*
- Expected loss model *IFRS news n°24*
- Extension of the comment period for the IAS 37 exposure draft *IFRS news n°32*
- Finalisation of IAS 37 - Provisions *IFRS news n°22*
- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers *A Closer Look n°30*
- Liabilities project : revision of IAS 37 *IFRS News n°35*
- Publication of a draft standard on provisions *IFRS News n°31*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 "Provisions": fair value by the back door *IFRS n°9*
- Revision of IAS 37: the Board confirms its intention to go ahead *A Closer Look n°37*

Q – R - S

REACH

- Conforming costs *IASB news n°14*

Rate-regualted activities

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

Real estate sales

- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union *News n°25*

- How are sales before construction is complete treated under IFRS? *Focus Studies n°3*
- D21 – Real estate sales: IFRIC members reached a consensus! *A Closer Look n°12*
- Publication of the final interpretations IFRIC 15 *News n°13*
- The recognition of "off plan" sales under IFRS *Focus Studies n°5*

Reconciliations between IFRS and US GAAP

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

Related parties

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

Revenue recognition

IASB news n°6, n°7, n°11, n°12, n°14, n°26

- 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*
- 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*
- 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*
- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
- FRS 15: IASB and FASB decide to clarify agent versus principal considerations *A Closer Look n°90*
- IASB and FASB publish new Revenue Recognition standard, at last *IFRS News n°78*
- IASB and FASB set up a joint IFRS 15 transition group *IFRS News n°78*
- IASB and FASB publish joint Revenue Recognition standard at last *A closer Look n°79*
- IASB confirms one-year deferral of IFRS 15 mandatory effective date *IFRS news n°91*
- IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
- IASB publishes amendments to clarify IFRS 15 *A Closer Look n°99*
- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues *A Closer Look n°87*
- IFRS 15 endorsement on the right track! *European Highlights n°99*
- IFRS 15: TRG considers more practical implementation issues *A Closer Look n°93*
- IFRS draft on revenue recognition under fire *A Closer Look n°40*
- IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
- Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016? *A Closer Look n°109*
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations *A Closer Look n°86*
- On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
- Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
- Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
- Revenue recognition: how have stakeholders responded to the IAS B's new proposals *A Closer Look n°57*
- Revenue recognition: major redeliberations complete! *A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements *IFRS news n°49*

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

SEC

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

Share-based payments

- Adoption of an amendment to IFRS 2 Europe news n°18
- Amendment to IFRS 2 *IFRS n°8, n°24*
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments *A Closer Look n°11*
- Endorsement of the IFRS 2 amendments on intra-group transactions *IFRS news n°32*
- IASB considers IFRS IC recommendations on IFRS 2 *IFRS news n°75, n°77*
- The IASB proposes three amendments to IFRS 2 *IFRS Highlights n°83*
- IFRIC recommends the board to amend IFRS 2 *IFRS news n°69*
- IFRIC 11 – Effective date in Europe *IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions *Focus Studies n°1*
- Measurement of cash-settled plans including a performance condition *IFRS news n°72*
- Occupational savings plans *IFRIC news n°1*
- Publication of narrow-scope amendments to IFRS 2 *IFRS news n°101*

T

Taxonomy

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

Income tax

IASB news n°5

- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- Draft 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*
- Exposure Draft on Income Tax: part one *A Closer Look n°22*
- Exposure Draft on Income Tax: part two *A Closer Look n°23*
- IAS 12 – Uncertain tax positions: towards an interpretation *IFRS Highlights n°83*
- IASB publishes draft interpretation on uncertain tax positions (IAS 12) *IFRS Highlights n°93*
- IASB publishes limited amendments to IAS 12 *IFRS Highlights n°96*
- IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12) *A Closer Look n°112*
- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses *A Closer Look n°97*
- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making *IFRS news n°75*
- Publication of a limited amendment to IAS 12 *IFRS news n°40*
- Recognition and measurement of deferred tax assets when an entity is loss making *IFRS news n°72*

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

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*