

PROYECTO AECA DE COMENTARIOS A BORRADORES DEL IASB

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Madrid, 23 Octubre 2014

Objetivo

Visión general de la agenda de trabajo del IASB y de los proyectos abiertos a comentarios

Proyectos principales:

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
To access the project pages of these active projects, click on the respective project name in the table.					
Next major project milestone					
Upcoming Standards		2014 Q4	2015 Q1	2015 Q2	2015 Q3
Insurance Contracts	Redeliberations				
Leases	Redeliberations				
Comprehensive review of the <i>IFRS for SMEs</i>	Redeliberations				
Upcoming Exposure Drafts		2014 Q4	2015 Q1	2015 Q2	2015 Q3
Conceptual Framework		Target ED			
Published Discussion Papers		2014 Q4	2015 Q1	2015 Q2	2015 Q3
Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging [Comment period ends 17 October 2014]	Public consultation				
Rate-regulated Activities [Comment period ends 15 January 2015]	Public consultation				
Upcoming Discussion Papers		2014 Q4	2015 Q1	2015 Q2	2015 Q3
Disclosure Initiative					
Principles of disclosure		Target DP			

Implementación

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
Next major project milestone					
Narrow-scope amendments		2014 Q4	2015 Q1	2015 Q2	2015 Q3
Annual Improvements 2014–2016				Target ED	
Clarifications of Classification and Measurement of Share-based Payment Transactions (Proposed amendments to IFRS 2)	Target ED				
Classification of liabilities (Proposed amendment to IAS 1)	Target ED				
Disclosure Initiative					
Amendments to IAS 1 (Disclosure Initiative)	Redeliberations and Target IFRS				
Reconciliation of liabilities from financing activities	Target ED				
Elimination of gains or losses arising from transactions between an entity and its associate or joint venture (Proposed amendments to IAS 28)	Target ED				
Fair Value Measurement: Unit of Account [Comment period ends 16 January 2015]	Public consultation				
Investment Entities: Applying the Consolidation Exception (Proposed amendments to IFRS 10 and IAS 28) [Comment period ended 15 September 2014]	Redeliberations				
Recognition of Deferred Tax Assets for Unrealised Losses (Proposed amendments to IAS 12) [Comment period ends 18 December 2014]		Redeliberations			
Next major project milestone					
Post-implementation Reviews		2014 Q4	2015 Q1	2015 Q2	2015 Q3
IFRS 3 <i>Business Combinations</i>	Target Feedback Statement				

POST IMPLEMENTATION REVIEW (PIR)

PIR 1: IFRS 8, Terminado en 2013

PIR 2: IFRS 3 Terminado Q 2014 - Esperado

2015

- IAS 19 -Esperado
- IFRS 13 - Esperado

2016

- IFRS 10- Esperado
- IFRS 11- Esperado
- IFRS 12- Esperado

Marco conceptual

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
		2014 Q4	2015 Q1	2015 Q2	2015 Q3
Conceptual Framework			Target ED		

Proyectos de investigación

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
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Next major project milestone

Short- and medium-term projects	2014 Q4	2015 Q1	2015 Q2	2015 Q3
Business combinations under common control	Board discussion			
Disclosure initiative				
General disclosure review	TBD			
Materiality	Board discussion			
Principles of disclosure		Target DP		
Discount rates	Board discussion			
Emissions Trading Schemes	Board discussion			
Equity method of accounting	Board discussion			
Financial instruments with characteristics of equity	CF*			
Foreign currency translation/inflation	Board discussion			
Liabilities—amendments to IAS 37	CF*			

Longer-term projects	2014 Q4	2015 Q1	2015 Q2	2015 Q3
Extractive activities/Intangible assets/R&D activities				
Income taxes				
Post-employment benefits (including pensions)				
Share-based payments				

Completados: Proyectos principales

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
Major projects	Issued date	Effective date	Year that PIR is expected to start*		
IFRS 9 <i>Financial Instruments</i>	July 2014	1 January 2018	TBC		
IFRS 14 <i>Regulatory Deferral Accounts</i>	January 2014	1 January 2016	TBC		
IFRS 15 <i>Revenue from Contracts with Customers</i>	May 2014	1 January 2017	TBC		

Completados: Proyectos de alcance menor (I)

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
Narrow scope amendments		Issued date	Effective date		
<i>IAS 32 Financial Instruments: Presentation</i> —Offsetting Financial Assets and Financial Liabilities (Amendments to IAS 32)		December 2011	1 January 2014		
<i>Investment Entities</i> (Amendments to IFRS 10, IFRS 12 and IAS 27)		October 2012	1 January 2014		
<i>Recoverable Amount Disclosures for Non-Financial Assets</i>		May 2013	1 January 2014		
<i>Novation of Derivatives and Continuation of Hedge Accounting</i> (Amendments to IAS 39)		June 2013	1 January 2014		
<i>Defined Benefit Plans: Employee Contributions</i> (Amendments to IAS 19)		November 2013	1 July 2014		

Completados: Proyectos de alcance menor (II)

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs
Narrow scope amendments		Issued date	Effective date	
<u>Annual Improvements 2010–2012</u>				
<ul style="list-style-type: none"> • IFRS 2 <i>Share-based Payment</i>: <ul style="list-style-type: none"> ◦ Definition of vesting condition • IFRS 3 <i>Business Combination</i>: <ul style="list-style-type: none"> ◦ Accounting for contingent consideration in a business combination • IFRS 8 <i>Operating Segments</i>: <ul style="list-style-type: none"> ◦ Aggregation of operating segments ◦ Reconciliation of the total of the reportable segments' assets to the entity's assets • IFRS 13 <i>Fair Value Measurement</i>: <ul style="list-style-type: none"> ◦ Short-term receivables and payables • IAS 16 <i>Property, Plant and Equipment</i>: <ul style="list-style-type: none"> ◦ Revaluation method—proportionate restatement of accumulated depreciation • IAS 24 <i>Related Party Disclosures</i>: <ul style="list-style-type: none"> ◦ Key management personnel services • IAS 38 <i>Intangible Assets</i>: <ul style="list-style-type: none"> ◦ Revaluation method—proportionate restatement of accumulated amortisation 				
		December 2013	1 July 2014	

Completados: Proyectos de alcance menor (III)

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs
Narrow scope amendments		Issued date	Effective date	
<i>Annual Improvements 2011-2013</i>				
<ul style="list-style-type: none"> • IFRS 1 <i>First-time Adoption of International Financial Reporting Standards</i>: <ul style="list-style-type: none"> ◦ Meaning of 'effective IFRSs' • IFRS 3 <i>Business Combinations</i>: <ul style="list-style-type: none"> ◦ Scope exceptions for joint ventures • IFRS 13 <i>Fair Value Measurement</i>: <ul style="list-style-type: none"> ◦ Scope of paragraph 52 (portfolio exception) • IAS 40 <i>Investment Property</i>: <ul style="list-style-type: none"> ◦ Clarifying the interrelationship between IFRS 3 and IAS 40 when classifying property as investment property or owner-occupied property 				
	December 2013	1 July 2014		
<i>Accounting for Acquisitions of Interests in Joint Operations</i> (Amendments to IFRS 11)				
	May 2014	1 January 2016		
<i>Clarification of Acceptable Methods of Depreciation and Amortisation</i> (Amendments to IAS 16 and IAS 38)				
	May 2014	1 January 2016		
<i>Agriculture: Bearer Plants</i> (Amendments to IAS 16 and IAS 41)				
	June 2014	1 January 2016		
<i>Equity Method in Separate Financial Statements</i> (Proposed amendments to IAS 27)				
	August 2014	1 January 2016		
<i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> (Proposed amendments to IFRS 10 and IAS 28)				
	September 2014	1 January 2016		

Completados: Proyectos de alcance menor (IV)

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs
Narrow scope amendments		Issued date	Effective date	
<u>Annual Improvements 2012-2014</u> <ul style="list-style-type: none"> • IFRS 5 <i>Non-current Assets Held for Sale and Discontinued Operations</i>: <ul style="list-style-type: none"> ◦ Changes in methods of disposal • IFRS 7 <i>Financial Instruments: Disclosures</i>: <ul style="list-style-type: none"> ◦ Servicing contracts • Applicability of the amendments to IFRS 7 to condensed interim financial statements • IAS 19 <i>Employee Benefits</i>: <ul style="list-style-type: none"> ◦ Discount rate: regional market issue • IAS 34 <i>Interim Financial Reporting</i>: <ul style="list-style-type: none"> ◦ Disclosure of information 'elsewhere in the interim financial report' 				
		September 2014	1 January 2016	
Interpretations		Issued date	Effective date	
IFRIC 21 <i>Levies</i>		May 2013	1 January 2014	

Consulta de la agenda

- 1 consulta de la Agenda de trabajo: 2011
- 2 consulta de la Agenda de trabajo: 2015 - Esperada

Work plan—as at 26 September 2014

Major Projects	Implementation	Conceptual Framework	Research Projects	Completed IFRSs	Agenda consultation
<p>The IASB is committed to carrying out regular public agenda consultations to seek formal input on the strategic direction and overall balance of our work programme. The feedback from our first formal consultation was published in December 2012.</p>					
Next major project milestone					
	2014	2015	2016		
Three-yearly public consultation		Initiate second three-yearly public consultation			

Abiertos a comentarios

IASB projects—consultation documents

Document title	Document type	Publication date	Comment deadline	Snapshot [high level summary]	Podcast [audio recording]
Discussion Paper <i>Reporting the Financial Effects of Rate Regulation</i>	Discussion Paper ディスカッション・ペーパー	17 September 2014	15 January 2015	No	No
Exposure Draft <i>Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value</i> (Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and Illustrative Examples for IFRS 13)	Exposure Draft	16 September 2014	16 January 2015	No	No
Exposure Draft <i>Recognition of Deferred Tax Assets for Unrealised Losses</i> (Proposed amendments to IAS 12)	Exposure Draft Exposé-sondage Proyecto de Norma	20 August 2014	18 December 2014	No	No

Abiertos a comentarios

IFRS Interpretations Committee and other consultation documents

The Interpretations Committee reviewed the following matters and tentatively decided that they should not be added to its agenda. Comments to tentative agenda decisions should be emailed to ifric@ifrs.org. Correspondence will be placed on the public record unless the writer requests confidentiality, supported by good reason, such as commercial confidence

Tentative agenda decisions open for comment in the IFRIC *Update*

Standard	Topic	Comment period deadline	IFRIC <i>Update</i>
IAS 28 <i>Investments in Associates and Joint Ventures</i>	Fund manager's significant influence over a fund	25 November 2014	September 2014
IAS 39 <i>Financial Instruments: Recognition and Measurement</i>	Accounting for embedded foreign currency derivatives in host contracts	25 November 2014	September 2014
IFRS 12 <i>Disclosure of Interests in Other Entities</i>	Disclosures for a subsidiary with a material non-controlling interest and for a material joint venture or associate	25 November 2014	September 2014
IFRS 13 <i>Fair Value Measurement</i>	The fair value hierarchy when third-party consensus prices are used	25 November 2014	September 2014
IFRIC 21 <i>Levies</i>	Levies raised on production property, plant and equipment	25 November 2014	September 2014

Muchas gracias

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