

OIC – ORGANISMO ITALIANO DI CONTABILITÀ



Newsletter

MARZO 2015

Eventuali osservazioni alla newsletter possono essere inviate all'indirizzo
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Premessa

Attraverso la pubblicazione della Newsletter, l'OIC – Organismo Italiano di Contabilità - intende fornire mensilmente un'informativa sulle novità che attengono alla materia contabile.

Per agevolare la lettura, il documento si presenta articolato in diverse sezioni, identificate in rosso. All'interno di ciascuna sezione si distinguono paragrafi e sottoparagrafi. Al fine di consentire a chi fosse interessato un approfondimento, sono inseriti nel testo link ai documenti citati.

La newsletter è predisposta dallo staff dell'OIC e non è oggetto di formale approvazione da parte degli Organi tecnici dell'Organismo.

IFRS Foundation

Riunione IASB

1.1 Nella riunione del 17-19 marzo 2015 ([IASB Update](#)) lo IASB ha trattato, tra l'altro, i seguenti temi:

- *Leases*
- *Research Update*
- *Disclosure Initiative*
- *Revenue from Contracts with Customers—Issues emerging from TRG discussions*
- *Conceptual Framework*
- *Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value (Proposed amendments to IFRS 10, IFRS 12, IAS 27, IAS 28 and IAS 36 and the Illustrative Examples for IFRS 13)*
- *Accounting for Dynamic Risk Management: a Portfolio Revaluation Approach to Macro Hedging*
- *Insurance Contracts*

Riunione IFRS Interpretation Committee

1.2 Nella riunione dell'IFRS *Interpretations Committee* (IFRS IC) del 24 marzo 2015 ([IFRS IC Update](#)) i principali temi oggetto di discussione hanno riguardato:

- *Items on the current agenda: IFRS 5 —Issues relating to the requirements for scope and presentation in IFRS 5, IAS 21 — Draft Interpretation Foreign Currency Transactions and Advance Consideration: What is the date of the transaction for the purpose of identifying the applicable exchange rate?*
- *Agenda decisions: IFRS 11 — Classification of joint arrangements: the assessment of 'other facts and circumstances', application of 'other facts and circumstances' to specific fact patterns, consideration of two joint arrangements with similar features that are classified differently; IFRS 11 — Accounting by the joint operator: recognition of revenue by a joint operator, the accounting treatment when the joint operator's share of output purchased differs from its share of ownership interest in the joint operation; IFRS 11 — Accounting by the joint operator in its separate financial statements; IFRS 11 — Accounting by the joint operation that is a separate vehicle in its financial statements; IAS 12 — Selection of applicable tax rate for the*

measurement of deferred tax relating to an investment in an associate; IAS 19 — Should longevity swaps held under a defined benefit plan be measured as a plan asset at fair value or on another basis as a ‘qualifying insurance policy’?

- *Tentative agenda decisions: IFRIC 14/IAS 19 — The Limit on a Defined Benefit Asset, Minimum Funding requirements and their interaction: Should an entity assume continuation of a minimum funding requirement for contributions relating to future service?*

EFRAG

Riunione Board

1.3 Nella riunione dell' 11 marzo 2015, il Board dell'EFRAG ha discusso di:

- *Preparation for the March Accounting Standards Advisory Forum (ASAF) meeting*
- *IASB Project Leases*
- *IFRS 15 Revenue from Contracts with Customers*
- *IFRS 9 Financial Instruments*
- *EFRAG Work Plan.*

Riunione TEG

1.4 Nelle *conference call* tenutesi il 10 e il 20 marzo 2015, il TEG dell'EFRAG ha discusso di:

- *IASB's latest decisions on IFRS 15 Revenue from Contracts with Customers*
- *Preparation for the March ASAF meeting*
- *IASB Exposure Draft Classification and Measurement of Share-based Payment Transactions (proposed amendments to IFRS 2)*
- *IASB Exposure Draft Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value (amendments to IFRS 13)*
- *IFRS 9 Financial Instruments.*

1.5 Nella riunione del 1-2 aprile 2015, il TEG dell'EFRAG ha discusso, tra l'altro, di:

- *IFRS 9 Financial Instruments*
- *IASB Discussion Paper Reporting the Financial Effects of Rate Regulation*
- *IASB Project Disclosure Initiative*
- *IASB Research Project Equity Method of Accounting*

- *IASB Project Insurance Contracts*
- *IASB Project Conceptual Framework*
- *IFRS Interpretations Committee Topics*
- *EFRAG/ ICAC/ OIC/ RJ Discussion Paper Separate Financial Statements*
([EFRAG Update](#))

Documenti pubblicati

1.6 Nel corso del mese di febbraio sono stati pubblicati i seguenti documenti:

- *EFRAG endorsement advice letter on the IFRS 15 “Revenue from Contracts with Customers”;*
- *EFRAG draft comment letter on the IASB ED “Classification of Liabilities - Proposed amendments to IAS 1”;*
- *EFRAG Feedback statement on the IASB ED “Measuring Quoted Investments in Subsidiaries, Joint Ventures and Associates at Fair Value”;*
- *EFRAG Feedback statement of the responses to the Discussion Paper “Classification of Claims”.*

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1.7 Nel corso del mese di marzo sono stati pubblicati i seguenti documenti:

- **[Commenti OIC sull'EFRAG draft comment letter su IASB ED Classification and Measurement of Share-based Payment Transactions \(Proposed amendments to IFRS 2\)](#)**
- **[Commenti OIC su IASB ED Classification and Measurement of Share-based Payment Transactions \(Proposed amendments to IFRS 2\) – inviata allo IASB](#)**