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Financial Statements 2014: publication of the AMF recommendations

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Further to the publication by ESMA of its priorities, the Autorité des Marchés Financiers is publishing its recommendations for financial statements 2014. The document is referenced DOC-2014-13.

Themes of the 2014 recommendations

In addition to the documentation published by ESMA, the AMF is publishing its recommendations for financial statements for 2014. Recommendation DOC-2014-13 covers the following topics:

- Information to be disclosed in the notes to the financial statements: organisation and relevance
- New applicable standards (notably on consolidation)
- Financial instruments: classification as debt or equity
- Cash flow statement

Approach of the AMF: a reminder

It is not the role of the AMF to define or interpret the international accounting standards (this mission being exclusively that of the IASB and the International Financial Reporting Standards Interpretations Committee). However, the AMF, like ESMA or other European regulators, identifies, before each year end, those topics which seem the most important in the given situation, in order to raise the awareness of listed companies and their statutory auditors and contribute to disclosure of good-quality information. It is essential that users should be able to understand the accounting treatments applied and the judgements made by the issuers.

Read more

- [ESMA news release on the publication of its priorities for 2014](#)
- [Financial statements 2014](#)

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