



# Beyond the GAAP – Index

## Oct. 2006 to Jan. 2021

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- 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
- EFRAG launches outreach on financial information on rate-regulated activities European Highlights n°149
- Exposure Draft - Rate Regulated Activities News n°25
- IASB publishes interim standard on rate-regulated activities IFRS news n°74
- IASB rate-regulated activities project: EFRAG seeks input from users of financial statements European Highlights n°148
- Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014 IFRS Highlights n°83
- Price-regulated activities News n°20
- Proposed interim standard on rate-regulated activities not supported by EFRAG News n°67
- Publication of an exposure draft on accounting for regulatory assets and liabilities IFRS Highlights n°151
- Regulated activities IFRS news n°65
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments! A Closer Look n°26

- Rate Regulated Activities – a dead end?  
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- The IASB resumes discussion on Rate-regulated Activities  
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- The IASB publishes its proposed interim standard on rate-regulated activities  
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- EFRAG approves adoption of IFRIC 15 and IFRIC 16  
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- IFRIC 15 : clarifications  
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- IFRIC 15 has just been endorsed by the European Union  
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- How are sales before construction is complete treated under IFRS?  
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- D21 – Real estate sales: IFRIC members reached a consensus!  
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- Publication of the final interpretations IFRIC 15  
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- SEC proposal to eliminate reconciliation between IFRS and US GAAP  
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- Will compulsory reconciliation with US GAAP be ended?  
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## Related parties

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- Agenda decision on IFRS 15: identification of goods or services promised to a customer  
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- American TRG discusses methods for measuring progress  
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- 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.  
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- Deferral of effective date for the Revenue standard: will the IASB follow the FASB's lead? IFRS news n°87
- Disclosures in the interim accounts under IFRS 15  
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- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB  
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- EU adopts IFRS 15  
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- FASB confirms one-year deferral of Topic 606 mandatory effective date  
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- IASB and FASB launch their redeliberations on the Revenue recognition project  
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- IASB and FASB still discussing but close to agreement  
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- IASB redeliberates proposed clarifications to IFRS 15  
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- IFRIC publishes three important decisions on IFRS 15  
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- IFRS 15: a stabilised standard on revenue recognition at last!  
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- IASB and FASB publish new Revenue Recognition standard, at last  
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- IASB and FASB set up a joint IFRS 15 transition group  
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- IASB and FASB publish joint Revenue Recognition standard at last  
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- IASB confirms one-year deferral of IFRS 15 mandatory effective date  
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- IASB proposals to clarify certain provisions of IFRS 15  
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- IASB publishes amendments to clarify IFRS 15  
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- IASB publishes exposure draft on revenue recognition  
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- IFRS IC clarifies the treatment of training costs incurred to fulfil a contract with a customer  
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- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues  
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- IFRS 15 endorsement on the right track!  
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- IFRS 15: Learning points from disclosures in the notes at 31 December 2018  
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- IFRS 15: TRG considers more practical implementation issues  
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- IFRS draft on revenue recognition under fire  
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- Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016?  
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- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations  
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- On-going joint redeliberation on Revenue Recognition  
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- Proposed clarifications to IFRS 15 published  
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- Revenue recognition: EFRAG requests extension to comment period  
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- Revenue recognition: major redeliberations complete!  
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- Revenue recognition : more disclosures required in interim financial statements  
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- Revenue recognition project to be re-exposed  
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- Revenue recognition project: redeliberations have begun!  
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- Revenue recognition: IASB finally decides to permit early application  
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- Revenue Recognition: the broad principles of the future standard are known  
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- Should we expect changes in the recognition of revenue?  
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- The scope of the future standard on revenue recognition has been defined  
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- The IASB confirms the single model for the recognition of revenue  
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- The new IASB exposure-draft on revenue recognition in 20 Q&A  
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- Endorsement of the IFRS 2 amendments on intra-group transactions  
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- IFRS IC publishes agenda decision on Supply Chain Financing Arrangements – Reverse Factoring  
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- IFRS IC publishes tentative agenda decision on reverse factoring  
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- Measurement of cash-settled plans including a performance condition  
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