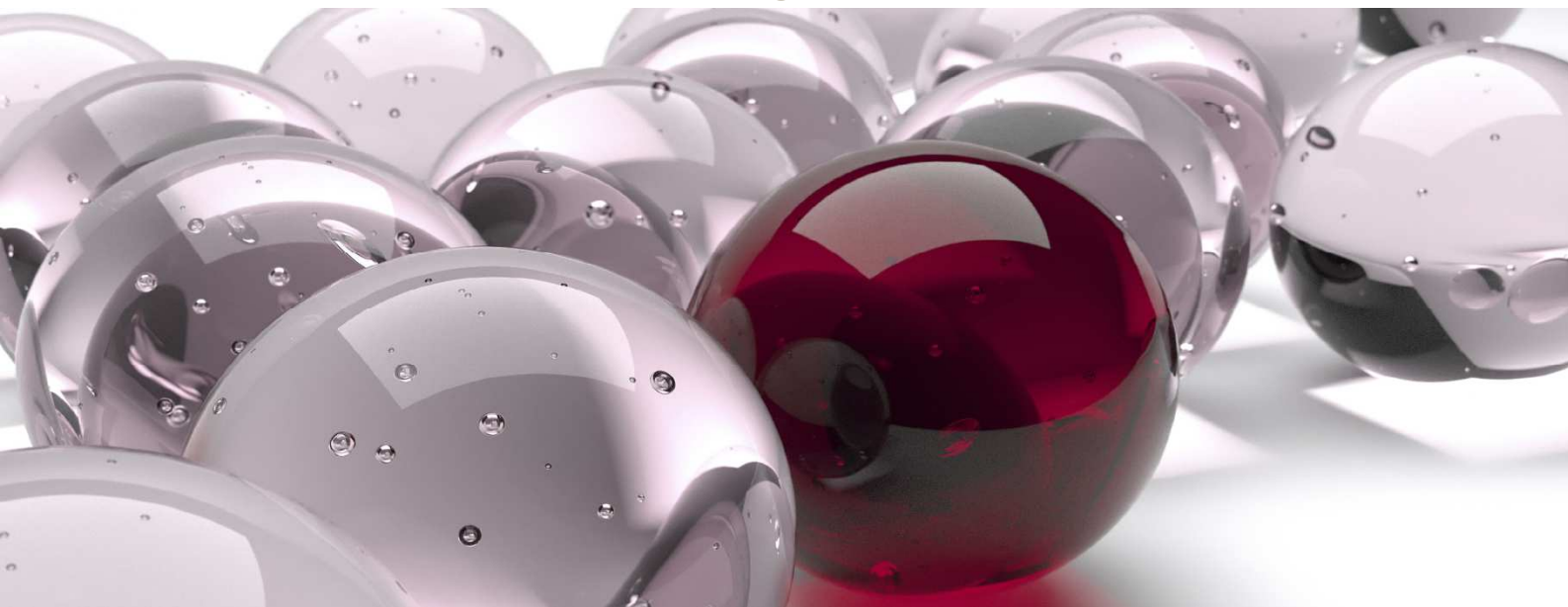


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to February 2014

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- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- 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*
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- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making *IFRS news n°75*
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