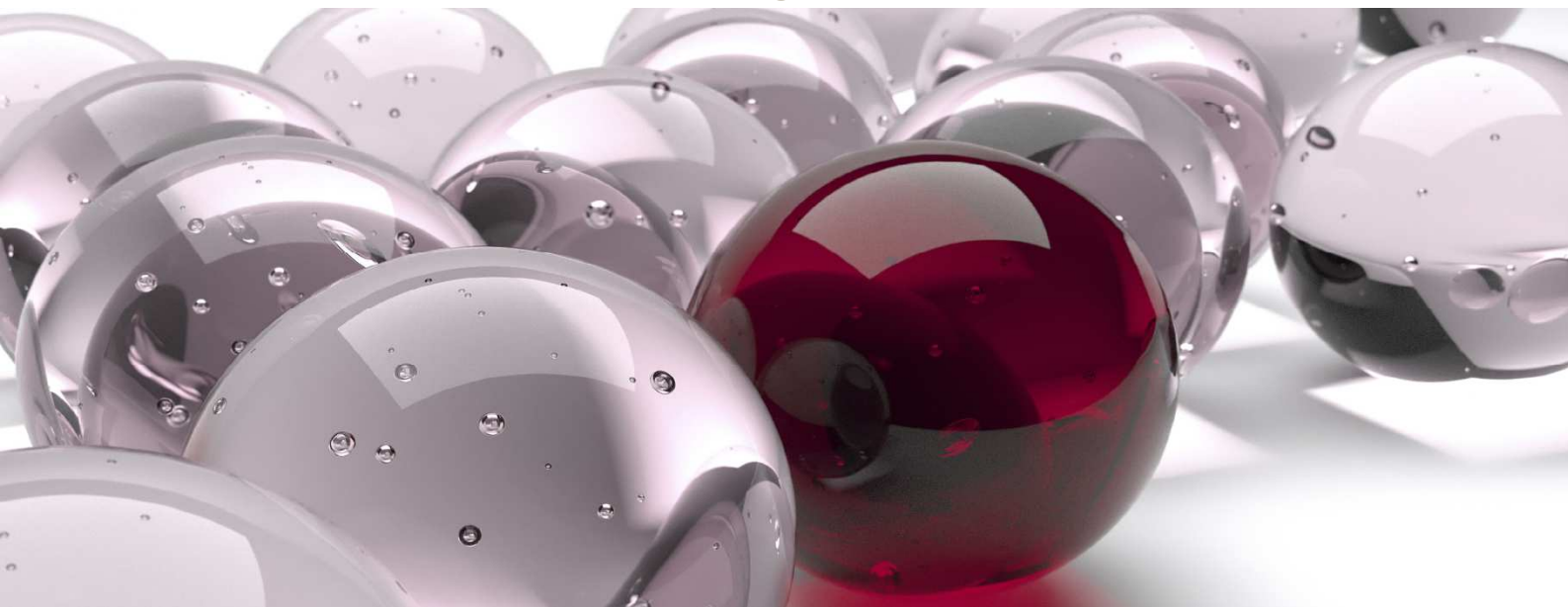


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to February 2015

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- EFRAG approves adoption of IFRIC 15 and IFRIC 16
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- IFRIC 15 : clarifications *European matters n°24*
- 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 *News n°13*
- The recognition of “off plan” sales under IFRS
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Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers
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- SEC proposal to eliminate reconciliation between IFRS and US GAAP
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- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended?
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Related parties

- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
- IAS 24: Mazars’ answer to the IASB’s exposure draft
IASB news n°4
- New exposure draft on IAS 24 *IFRS news n°18*
- Publication of the revised IAS 24 *IFRS news n°28*
- Some decisions applicable to the 2009 financial statements
IFRS news n°25

Revenue recognition

- *IASB news n°6, n°7, n°11, n°12, n°14, n°26*
- Application of IFRS 15 – Revenue recognition: a TRG update
A Closer Look n°85
- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition
IFRS news n°47
- IASB and FASB launch their redeliberations on the Revenue recognition project
A Closer Look n°41
- IASB and FASB still discussing but close to agreement
A Closer Look n°62
- IASB Discussion Paper on Revenue Recognition
A Closer Look n°18
- IASB and FASB publish new Revenue Recognition standard, at last
IFRS News n°78
- IASB and FASB set up a joint IFRS 15 transition group
IFRS News n°78
- IASB and FASB publish joint Revenue Recognition standard at last
A closer Look n°79
- IASB publishes exposure draft on revenue recognition
IFRS News n°35

- IFRS draft on revenue recognition under fire
A Closer Look n°40
- IFRS 15 Transition Resource Group: what were the first topics discussed?
A Closer Look n°82
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations
A Closer Look n°86
- On-going joint redeliberation on Revenue Recognition
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- Revenue: is the development of the future IFRS now marked out?
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- Revenue recognition: EFRAG requests extension to comment period
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- Revenue recognition: how have stakeholders responded to the IAS B’s new proposals
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- Revenue recognition: major redeliberations complete!
A Closer Look n°64
- 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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- Revenue Recognition: where are we now?
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- Shaping the conditions of recognition of revenue for construction contracts
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- Should we expect changes in the recognition of revenue?
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- The EFRAG publishes a Discussion Paper on Revenue Recognition
News n°5
- The scope of the future standard on revenue recognition has been defined
IFRS News n°31
- The IASB and FASB continue their redeliberations on the Revenue recognition project
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- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers
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- The IASB confirms the single model for the recognition of revenue
IFRS news n°25
- The future Revenue Recognition standard will soon be published!
IFRS News n°67
- The new IASB exposure-draft on revenue recognition in 20 Q&A
A Closer Look n°50, n°51
- The IASB project on revenue recognition in 15 Q&A
A Closer Look n°36
- Third EFRAG Advisory Forum
IASB news n°1
- Transition resource group created to address difficulties in implementing future revenue recognition standard
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- IFRS adoption in the US... in 2015 at the earliest!
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- SEC proposals for improving financial reporting in the United-States
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- Adoption of an amendment to IFRS 2
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- Amendment to IFRS 2
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- EFRAG publishes a Discussion Paper on accounting for corporate income taxes
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- Exposure Draft on Income Tax: part one
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- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making
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- Publication of a limited amendment to IAS 12
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