

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to November 2015

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- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50 *A Closer Look n°15*
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation? *A Closer Look n°36*

- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection *A Closer Look n°37*
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations *A Closer Look n°57*
- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate) *IFRS News n°39*
- Puts on non-controlling interests: a light at the end of the tunnel *IFRS news n°65*

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- First meeting of the Monitoring Board *IFRS news n°22*

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- Operating segments
- European adoption of IFRS 8 – Operating Segments *European matters n°7*
- Has the adoption of IFRS 8 been saved by the European survey? *European matters n°6*
- IASB to ‘re-open’ IFRS 8 *IFRS news n°54*
- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments *A Closer Look n°69*
- IFRS 8 adoption impact study *IASB news n°5*
- IFRS 8; IASB launches first post-implementation review *IFRS news n°58*
- IFRS 8 - Operating segments *IASB news n°1*
- The adoption of IFRS 8 “Operating segments” called into question *IASB news n°4*

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- A new request for comments before the publication of amendments to IAS 37 - Provisions *IFRS news n°27*
- Amendments to IAS 37 – Provisions *IASB news n°1*
- Dynamic provisioning enters the debate *IFRS news n°21*
- Evaluation of provisions *IASB news n°7*
- Expected loss model *IFRS news n°24*
- Extension of the comment period for the IAS 37 exposure draft *IFRS news n°32*
- Finalisation of IAS 37 - Provisions *IFRS news n°22*
- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers *A Closer Look n°30*
- Liabilities project : revision of IAS 37 *IFRS News n°35*

- Publication of a draft standard on provisions *IFRS News n°31*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 “Provisions”: fair value by the back door *IFRS n°9*
- Revision of IAS 37: the Board confirms its intention to go ahead *A Closer Look n°37*

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- Conforming costs *IASB news n°14*

Rate-regulated activities

- 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*
- IASB publishes interim standard on rate-regulated activities *IFRS news n°74*
- Regulated activities *IFRS news n°65*
- A standard on regulated operations coming soon It *News n°18*
- Price-regulated activities *News n°20*
- Proposed interim standard on rate-regulated activities not supported by EFRAG *News n°67*
- Exposure Draft - Rate Regulated Activities *News n°25*
- 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*
- 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? *IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities *IFRS news n°36*
- The IASB publishes its proposed interim standard on rate-regulated activities *IFRS news n°66*

Real estate sales

- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union *News n°25*
- How are sales before construction is complete treated under IFRS? *Focus Studies n°3*

- D21 – Real estate sales: IFRIC members reached a consensus! *A Closer Look n°12*
- Publication of the final interpretations IFRIC 15 *News n°13*
- The recognition of “off plan” sales under IFRS *Focus Studies n°5*

Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers *IFRS n°9*
- SEC proposal to eliminate reconciliation between IFRS and US GAAP *European matters n°5*
- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended? *IASB news n°7*

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

- 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. *IFRS Highlights n°88*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead? *IFRS news n°87*
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB *IFRS Highlights n°87*
- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
- 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*
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations *A Closer Look n°90*
- 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 confirms one-year deferral of IFRS 15 mandatory effective date *IFRS news n°91*
- IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues *A Closer Look n°87*
- IFRS 15: TRG considers more practical implementation issues *A Closer Look n°93*
- 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 *A Closer Look n°59, n°60, n°61*
- Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
- Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
- Revenue recognition: how have stakeholders responded to the IAS B’s new proposals *A Closer Look n°57*
- Revenue recognition: major redeliberations complete! *A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements *IFRS news n°49*
- Revenue recognition project to be re-exposed *IFRS news n°46*
- Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application *IFRS news n°65*
- Revenue Recognition: the broad principles of the future standard are known *A Closer Look n°71*
- Revenue Recognition: where are we now? *A Closer Look n°32*
- Shaping the conditions of recognition of revenue for construction contracts *IFRS news n°27*
- Should we expect changes in the recognition of revenue? *Focus Studies n°6*
- 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
A Closer Look n°42, n°43, n°44, n°45
- The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers *IFRS news n°56*
- 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
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- 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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- TRG holds fourth meeting *IFRS Highlights n°87*

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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 *Europe news n°18*
- Amendment to IFRS 2 *IFRS n°8, n°24*
- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments *A Closer Look n°11*
- Endorsement of the IFRS 2 amendments on intra-group transactions
IFRS news n°32
- IASB considers IFRS IC recommendations on IFRS 2
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- The IASB proposes three amendments to IFRS 2
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- IFRIC recommends the board to amend IFRS 2
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- IFRIC 11 – Effective date in Europe *IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions
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- Measurement of cash-settled plans including a performance condition
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Taxonomy

- A new idea to digest over the summer: taxonomy
IFRS news n°13
- XBRL at the heart of the work of the IASCF *News n°20*

Income tax

- IASB news n°5*
- 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
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- Exposure Draft on Income Tax: part one
A Closer Look n°22
- Exposure Draft on Income Tax: part two
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- IAS 12 – Uncertain tax positions: towards an interpretation
IFRS Highlights n°83
- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
IFRS Highlights n°93
- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making
IFRS news n°75
- Publication of a limited amendment to IAS 12
IFRS news n°40
- Recognition and measurement of deferred tax assets when an entity is loss making
IFRS news n°72
- Recognition of deferred tax assets for unrealised losses
IFRS news n°76, n°80
- The IASB reviews the scope of its income tax project
IFRS news n°32
- The Income Tax project is back...but in a slimmed-down version
A Closer Look n°37

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US GAAP

- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider?
US GAAP news n°11
- The new US GAAP Codification
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Wording for rejection

- Consequences for financial statements
IFRIC news n°1, IFRIC news n°2