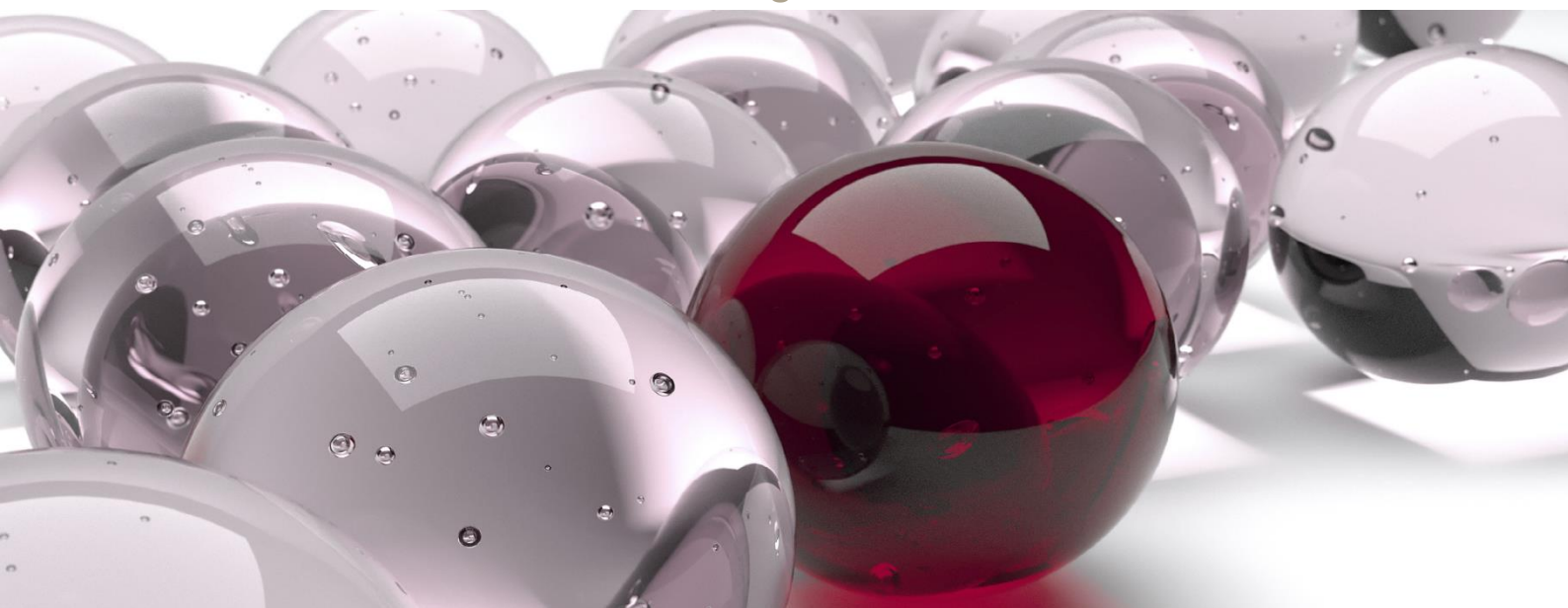


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to April 2016

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- Discussion Paper on rate-regulated activities
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- Proposed interim standard on rate-regulated activities not supported by EFRAG
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- Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014
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- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!
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- Rate Regulated Activities – a dead end? *IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities
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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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- 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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- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended?
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- 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
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- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
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- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
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- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition
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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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- IFRS 15: a stabilised standard on revenue recognition at last!
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- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations
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- IASB and FASB publish new Revenue Recognition standard, at last
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- IFRS 15 endorsement on the right track!
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- IFRS 15: TRG considers more practical implementation issues
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- Revenue recognition: major redeliberations complete!
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- Revenue recognition project to be re-exposed
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- Revenue Recognition: the broad principles of the future standard are known
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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
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- The scope of the future standard on revenue recognition has been defined
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- 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
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- The future Revenue Recognition standard will soon be published!
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- The new IASB exposure-draft on revenue recognition in 20 Q&A
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- The IASB project on revenue recognition in 15 Q&A
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- Third EFRAG Advisory Forum
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- Transition resource group created to address difficulties in implementing future revenue recognition standard
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- TRG holds fourth meeting
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- TRG meeting held in November; outlook uncertain for 2016!
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- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments
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- Endorsement of the IFRS 2 amendments on intra-group transactions
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- First application of FIN 48: US GAAP and prospects for IFRS accounts
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- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)
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- Draft standard on income tax
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- EFRAG publishes a Discussion Paper on accounting for corporate income taxes
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- IAS 12 – Uncertain tax positions: towards an interpretation
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- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
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- IASB publishes limited amendments to IAS 12
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- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses
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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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- Recognition and measurement of deferred tax assets when an entity is loss making
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- Recognition of deferred tax assets for unrealised losses
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- The IASB reviews the scope of its income tax project
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- The Income Tax project is back...but in a slimmed-down version
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