

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to May 2016

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- IFRIC 15 has just been endorsed by the European Union *News n°25*
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- 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*

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- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
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- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018. *IFRS Highlights n°88*
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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*
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- The future Revenue Recognition standard will soon be published! *IFRS News n°67*
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- Transition resource group created to address difficulties in implementing future revenue recognition standard *IFRS news n°69*
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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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- Publication of a limited amendment to IAS 12
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