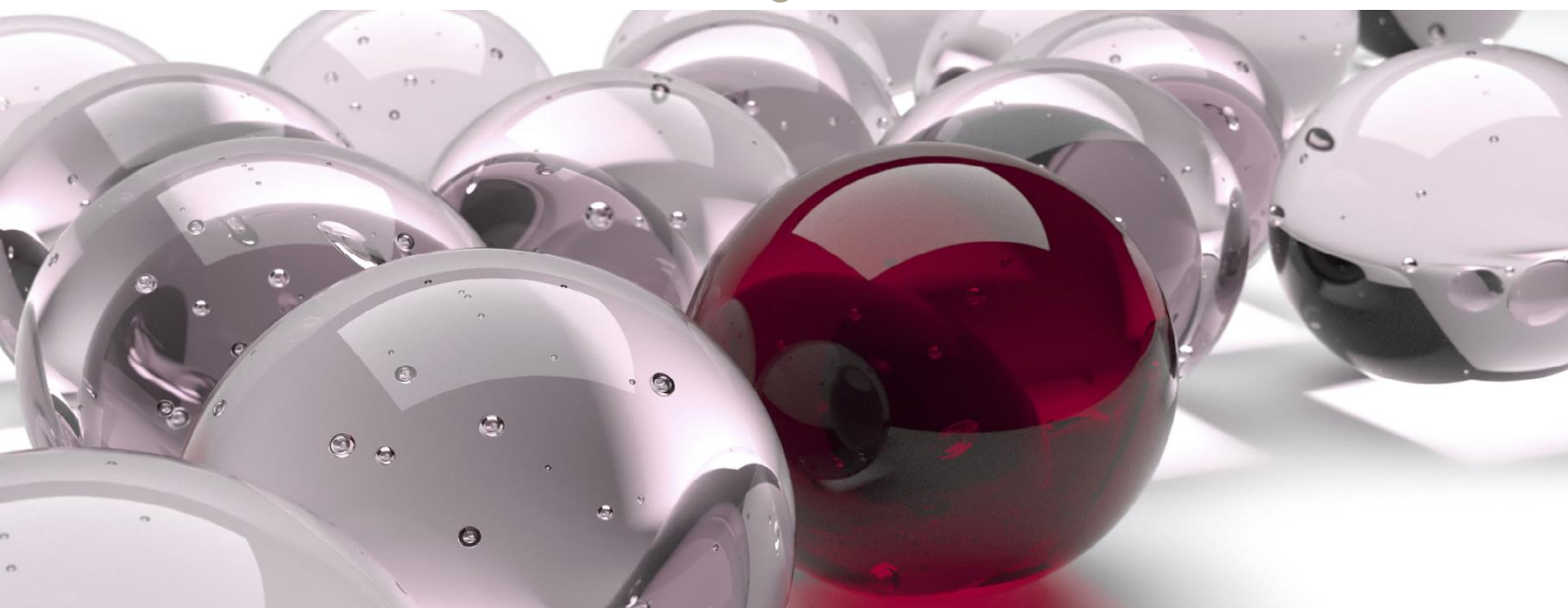


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to June 2016

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- IASB publishes a staff draft as part of the project on the Presentation of Financial Statements *A Closer Look n°36*
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- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments! *A Closer Look n°26*
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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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- 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 still discussing but close to agreement
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- IFRS 15: a stabilised standard on revenue recognition at last!
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- IASB and FASB publish new Revenue Recognition standard, at last
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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 the FASB analyse reactions to the second ED on revenue from contracts with customers
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- The future Revenue Recognition standard will soon be published!
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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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- 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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- 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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