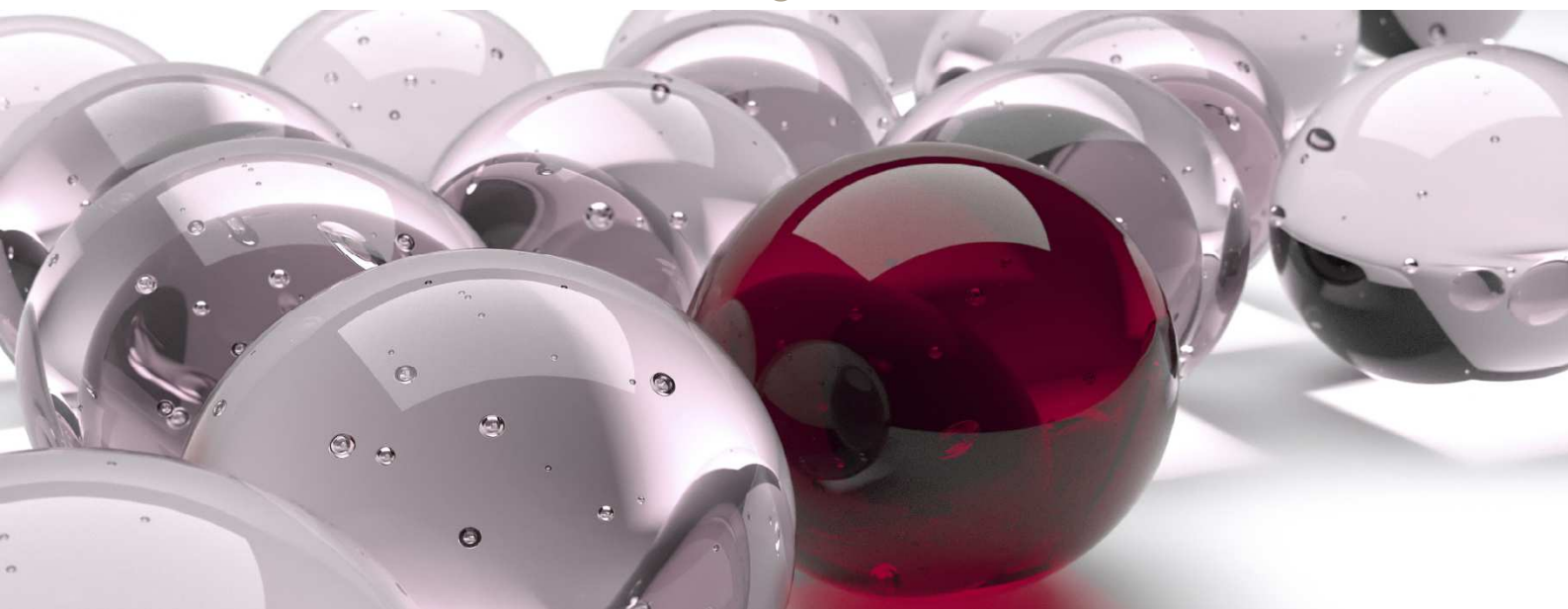


# Beyond the GAAP

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Mazars Newsletter on accounting standards



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- Evaluation of 10 years of IFRS in Europe: European Commission report published *A Closer Look n°90*

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- IFRS IC rules on the classification of fair value measurements received from third parties *IFRS Highlights n°81*
- IFRS Foundation and IVSC launch cooperation *IFRS news n°75*
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- Procedures for fair value measurement *IFRS news n°15*
- The IASB Publishes a near final draft of future standard on fair value measurement *IFRS news n°44*
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- FASB published its strategic plan *IFRS Highlights n°88*

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- Accounting rules to the rescue of financial markets *IFRS news n°17*
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- Presentation of other comprehensive income: a win for stakeholders *IFRS news n°39*
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- The IASB’s portfolio of projects on the presentation of financial statements and disclosures *A Closer Look n°84*
- The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements *IFRS news n°25*
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- IFRIC vacancies  
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- From 12 to 14 members at the IFRIC Board  
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## Impairment

- ESMA calls for improvements in disclosures related to goodwill impairment  
*A Closer Look n°63*
- IAS 36 - Impairment of Assets: Points to note at 30 June 2009  
*A Closer Look n°24*
- IFRIC will not address interactions between IAS 36 and IFRS 8  
*IFRS news n°30*
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets  
*IFRS news n°63*
- Publication of a limited amendment to IAS 36  
*IFRS news n°67*

## Insurance contracts

- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4  
*IFRS Highlights n°95*
- IFRS 4 phase II: at last, the exposure draft  
*A Closer Look n°36*
- Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals  
*A Closer Look n°92*
- Insurance contracts – Publication of a new exposure draft  
*IFRS news n°68*
- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)  
*A Closer Look n°53*
- Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)  
*A Closer Look n°54*
- Insurance project: IASB updates webpage  
*IFRS news n°102*
- EFRAG comments on the “insurance contracts” discussion paper  
*News n°6*
- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4  
*European Highlights n°95*
- EFRAG launches insurance project field test  
*European matters n°68*
- EFRAG publishes results of field test on *Insurance Contracts* exposure draft  
*European matters n°74*
- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?  
*IFRS Highlights n°97*
- IFRS 4 – State of play  
*IASB news n°1*
- IFRS 4 Phase II – Towards a new exposure draft  
*IFRS news n°59*
- Insurance Contract Project – phase II  
*IASB news n°4*
- Insurance contracts project IFRS 4 phase II - latest developments  
*A Closer Look n°71*
- “Insurance” Discussion Paper: initial lessons from the consultation process  
*IFRS n°9*
- “Insurance” working party seeks candidates  
*News n°6*
- Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft  
*IFRS Highlights n°98*
- Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance ‘predominance ratio’ calculation for eligibility for the deferral approach  
*IFRS Highlights n°99*
- Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB concludes its deliberations and authorises exemptions for the accounts of equity-accounted insurance entities  
*IFRS Highlights n°100*
- Recognition of an insurance policy  
*IASB news n°7*

## Intangible assets

*IASB news n°2*

## Interim Financial Reporting

- 2009 interim accounts: the end of the stable platform  
*A Closer Look n°23*

## Investment Property

- Exposure draft published on transfers of investment property  
*IFRS Highlights n°94*

## Joint arrangements

- Future standard on joint arrangements: the IASB agrees transitional provisions.  
*IFRS news n°32*
- Partial disposal of an interest in an associate or a joint venture  
*IFRS news n°34*
- IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations  
*IFRS news n°76*

## Joint ventures

- Application of IFRS 5 in the event of loss of joint control or significant influence  
*IFRS news n°32*
- Accounting for joint ventures  
*IASB news n°5*
- EFRAG: Working party on joint-ventures  
*European matters n°5*
- How should an investor account for contributing a subsidiary to a joint venture?  
*A Closer Look n°58*
- Recognition of joint ventures  
*IFRS news n°11*
- Recognition of “other net asset changes” in an associate or joint venture  
*IFRS news n°76*

## Leases

- Leases  
*IASB news n°5, news n°14, n°77, n°78, n°79, n°82*
- Definition of a lease under the future IFRS 16  
*A Closer Look n°94*
- Effective date of IFRS 16 tentatively set at 1 January 2019  
*IFRS Highlights n°93*
- EFRAG and European standard setters launch additional public consultation on Leases  
*European matters n°79*
- EFRAG feedback on the additional public consultation and outreach event on the Leases project  
*European matters n°82*
- EFRAG launches field test on the new draft standard on Leases.  
*News n°67*
- EFRAG requests public review of Leases standard prior to publication  
*European Highlights n°90*
- EFRAG to hold outreach event on the Leases project  
*European Highlights n°80*
- European adoption of IFRS 15 rescheduled  
*European Highlights n°90*
- Exposure draft on Leases: part one  
*A Closer Look n°37*
- Exposure draft on Leases: part two  
*A Closer Look n°38*
- FASB publishes new leases standard  
*IFRS Highlights n°97*
- IASB and FASB to re-expose their proposals for the Leases project  
*IFRS News n°47*

- IASB splits with FASB on Leases standard  
*A Closer Look n°76*
- IFRS 16: key points of the new Leases standard  
*A Closer Look n°96*
- Implementation of IFRS 16  
*IFRS Highlights n°97*
- Leases: a new approach emerges  
*A Closer Look n°21*
- Lease contracts in the accounts of the lessor  
*IFRS news n°23*
- Leases : continued redeliberations  
*A closer Look n°43, n°44, n°45, n°46, n°47, n°48, n°49, n°58*
- Leases: curtain falls on redeliberations  
*A Closer Look n°87*
- Leases: discussions continue on lessee accounting model  
*A Closer Look n°53*
- Leases: derecognition model for lessor accounting  
*IFRS news n°34*
- Leases: how will they be defined in the future standard?  
*IFRS Highlights n°86*
- Leases: IASB staff prepare the 2nd exposure draft  
*A Closer Look n°64*
- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?  
*IFRS news n°59*
- Leases: redeliberations on major topics  
*A Closer Look n°42*
- Leases: sale and leaseback transactions  
*IFRS news n°59*
- Leases: stakeholders' comments are over critical  
*A Closer Look n°41*
- Leases: the profit or loss recognition pattern emerges!  
*A Closer Look n°57*
- Leases: the two boards take a break  
*IFRS news n°52*
- Leases: where are we now?  
*A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive  
*IFRS news n°61*
- Some important decisions on the Leases project  
*A Closer Look n°33*

## Levies

- An interpretation on levies charged for participation in a specific market expected soon  
*IFRS news n°54*
- Endorsement of IFRIC 21 – Levies  
*A Closer Look n°79*
- IFRIC issues definitive interpretation on levies (IFRIC 21)  
*IFRS News n°67, A Closer Look n°68*
- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee  
*A Closer Look n°57*
- Levies charged on entities that participate in a specific market – discussions continue  
*IFRS news n°62*
- Publication of two draft interpretations for comments  
*IFRS news n°56*

## M

### Management reports

- IASB publishes a non-binding framework for management commentary  
*A Closer Look n°40*
- IASB proposal on management commentary  
*IFRS news n°24*
- Management commentary: IASB's guidance to appear shortly  
*IFRS news n°37*

### Materiality

- IASB consults on the application of materiality to financial statements  
*IFRS Highlights n°93*
- How should the concept of materiality be applied?  
*A Closer Look n°95*

### Measurement

- Fair value measurement provisions  
*IASB news n°6*
- Fair value measurement specifications  
*IFRS News n°20*
- Fair value recognition methods  
*IFRS news n°18*
- Credit risk  
*IFRS news n°24*
- "Measurement" round-tables  
*IASB news n°2*
- Measurement – round-table discussions in London - January 2007  
*Focus Studies n°3*
- Measurement in an illiquid market  
*IFRS news n°21*

### Mining

- IASB ratified the IFRIC Interpretation 20  
*IFRS news n°48*
- Mining: accounting for production stripping costs  
*IFRS news n°30*
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon  
*IFRS news n°37*

### Minority interests

- Commitments to buy back minority interests  
*IFRIC news n°1*
- 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*

## Monitoring Board

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

## N - O

- 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*

## P

### Provisions

- 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*

## Q – R – S

### REACH

- 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*

- American TRG discusses methods for measuring progress  
*IFRS Highlights n°99*
- 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*
- IASB redeliberates proposed clarifications to IFRS 15  
*A Closer Look n°95*
- IFRS 15: a stabilised standard on revenue recognition at last!  
*IFRS Highlights n°96*
- 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 amendments to clarify IFRS 15  
*A Closer Look n°99*
- 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 endorsement on the right track!  
*European Highlights n°99*
- 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 IASB'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  
*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  
*IFRS news n°69*
- TRG holds fourth meeting *IFRS Highlights n°87*
- TRG meeting held in November; outlook uncertain for 2016!  
*IFRS Highlights n°95*

## SEC

- IFRS adoption in the US... in 2015 at the earliest!  
*IFRS News n°31*
- SEC proposals for improving financial reporting in the United-States  
*IFRS n°9*

## Share-based payments

- 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  
*IFRS news n°75, n°77*
- The IASB proposes three amendments to IFRS 2  
*IFRS Highlights n°83*
- IFRIC recommends the board to amend IFRS 2  
*IFRS news n°69*
- IFRIC 11 – Effective date in Europe *IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions  
*Focus Studies n°1*
- Measurement of cash-settled plans including a performance condition  
*IFRS news n°72*
- Occupational savings plans *IFRIC news n°1*
- Publication of narrow-scope amendments to IFRS 2  
*IFRS news n°101*

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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

- First application of FIN 48: US GAAP and prospects for IFRS accounts  
*Focus Studies n°6*
- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)  
*A Closer Look n°95*
- Draft standard on income tax  
*IFRS news n°21*
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes  
*European matters n°52*
- Exposure Draft on Income Tax: part one  
*A Closer Look n°22*
- Exposure Draft on Income Tax: part two  
*A Closer Look n°23*
- 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*
- IASB publishes limited amendments to IAS 12  
*IFRS Highlights n°96*
- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses  
*A Closer Look n°97*
- 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*

## U – V – W – X – Y – Z

### 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  
*IFRS news n°26*

### Wording for rejection

- onsequences for financial statements *IFRIC news n°1, n°2*