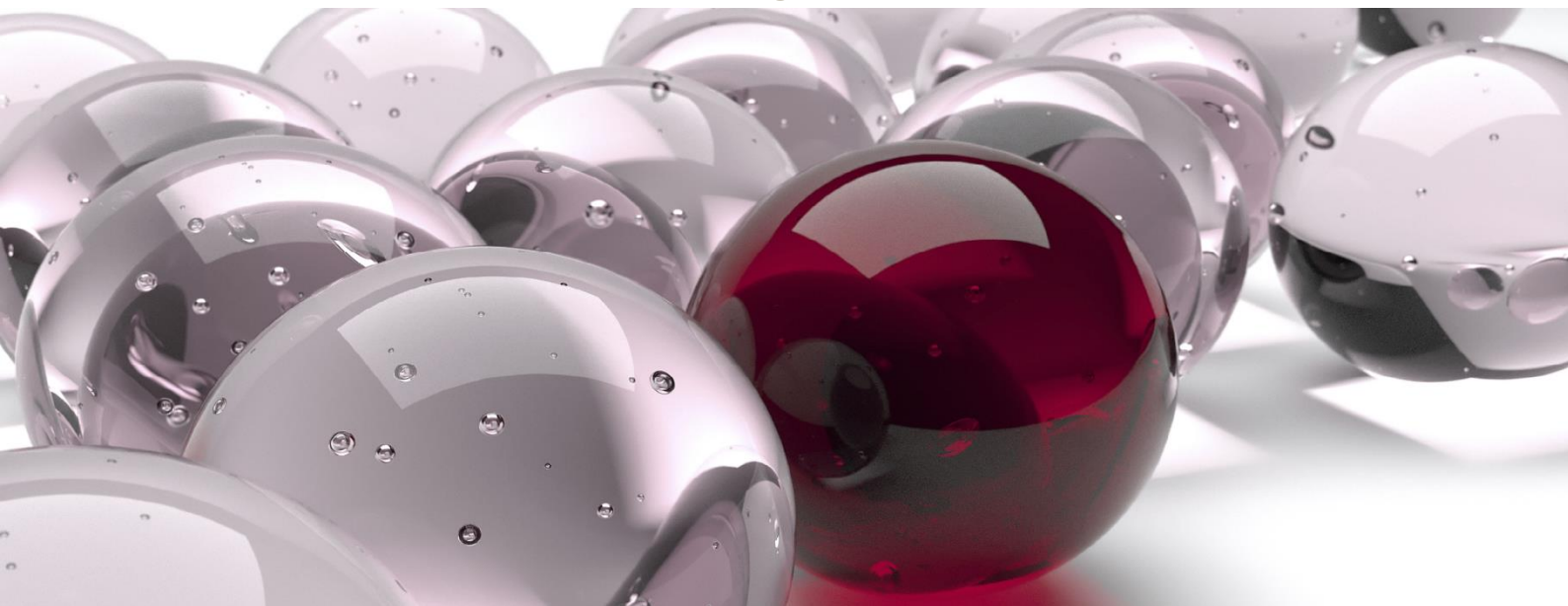


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to February 2017

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- IOSCO publishes recommendations on implementation of new IFRSs *IFRS Highlights n°106*

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- FASB publishes new leases standard *IFRS Highlights n°97*
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- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments *A Closer Look n°69*
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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 *IFRS Highlights n°83*
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- 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*

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- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended? *IASB news n°7*

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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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- 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*
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- 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*
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- 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*
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 - IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
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 - On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
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 - 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*
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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 *IFRS news n°69*
 - TRG holds fourth meeting *IFRS Highlights n°87*
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- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
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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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