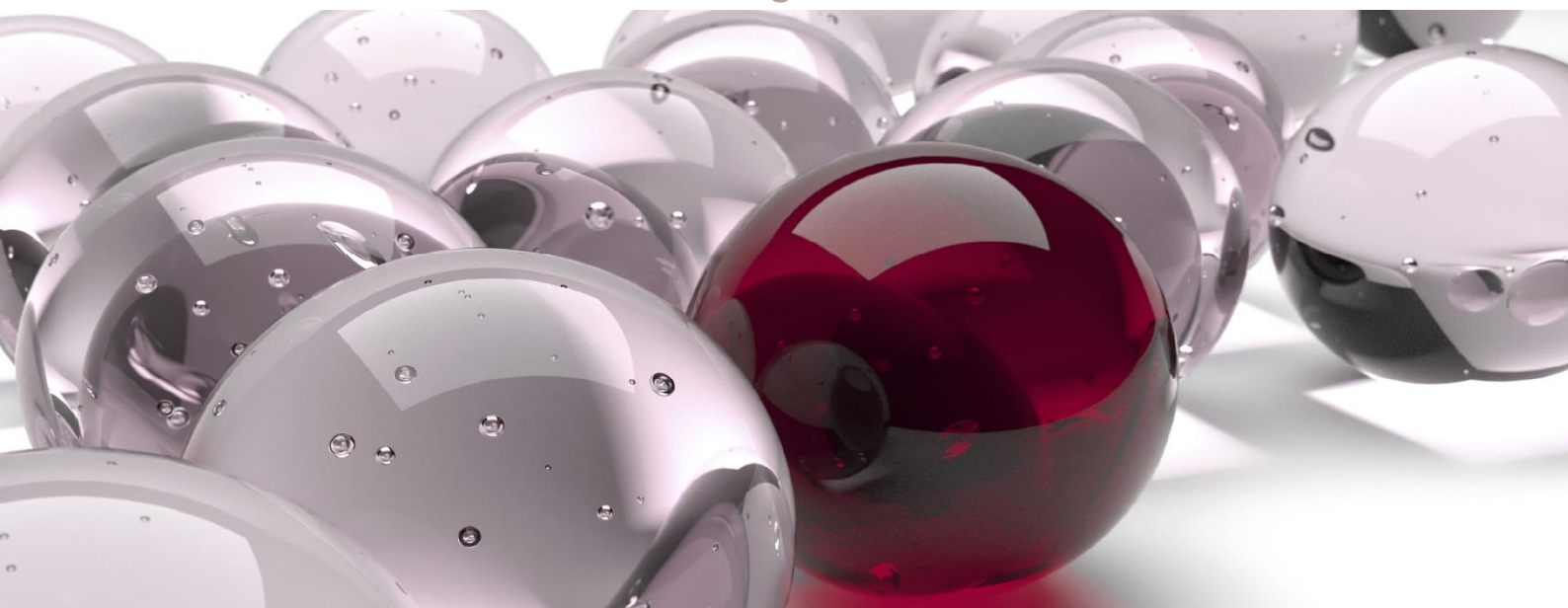


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to March 2017

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- Recognition of an insurance policy *IASB news n°7*

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- Transfers of Investment Property: IASB issues amendments to IAS 40
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- IOSCO publishes recommendations on implementation of new IFRSs
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- FASB publishes new leases standard
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- IASB and FASB to re-expose their proposals for the Leases project
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- IASB splits with FASB on Leases standard
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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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- D21 – Real estate sales: IFRIC members reached a consensus! *A Closer Look n°12*
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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*
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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*

- Deferral of effective date for the Revenue standard: will the IASB follow the FASB's lead? *IFRS news n°87*
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- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
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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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