

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to May 2017

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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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- 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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- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
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- The EFRAG publishes a Discussion Paper on Revenue Recognition *News n°5*
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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
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