

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to June 2017

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- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments
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- IFRIC 15 has just been endorsed by the European Union
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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*
- 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 and FASB still discussing but close to agreement *A Closer Look n°62*
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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*
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- 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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- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
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- IFRS 15 endorsement on the right track! *European Highlights n°99*
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- IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
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- 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*
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- 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*
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- 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*

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- The future Revenue Recognition standard will soon be published! *IFRS News n°67*
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- 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*

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- IASB considers IFRS IC recommendations on IFRS 2 *IFRS news n°75, n°77*
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- Exposure Draft on Income Tax: part one *A Closer Look n°22*
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- IAS 12 – Uncertain tax positions: towards an interpretation *IFRS Highlights n°83*
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- 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*
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