

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to August 2018

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- IASB publishes exposure-draft on IFRS for SMEs *IASB news n°3*
- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs *IFRS Highlights n°89*
- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last *IFRS news n°19*
- IFRS for SMEs: the IASB launches a comprehensive review *IFRS news n°57*
- IFRS for SMEs: what do the stakeholders think in Europe? *IFRS news n°34*

- SME Implementation Group publishes two new Q&As
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- The SME Implementation Group appointed *News n°36*
- The SME Implementation (SMEIG) publishes its first Q&A
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- The IASB continues its comprehensive review of IFRS for SMEs
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- Appointment to the Interpretations Committee
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- Appointment of new IFRIC members *IFRIC news n°4, News n°13, News n°34*
- IFRIC vacancies *News n°7*
- From 12 to 14 members at the IFRIC Board *News n°11*
- Sue Lloyd appointed as chair of IFRS Interpretations Committee
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Impairment

- ESMA calls for improvements in disclosures related to goodwill impairment
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- IAS 36 - Impairment of Assets: Points to note at 30 June 2009
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- IFRIC will not address interactions between IAS 36 and IFRS 8
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- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets
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- Publication of a limited amendment to IAS 36
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- A transition resource group for IFRS 17
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- Accounting for insurance contracts set to change over to IFRS 17
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- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4
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- IASB sets effective date for IFRS 17 – Insurance Contracts
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- IFRS 4 phase II: at last, the exposure draft
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- 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
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- 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
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- 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
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- EFRAG publishes three background briefing papers on insurance contracts
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- EFRAG publishes results of field test on *Insurance Contracts* exposure draft
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- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9
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- EU endorses standards and amendments
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- First TRG meeting on the introduction of IFRS 17
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- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?
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- IFRS 4 – State of play *IASB news n°1*
- IFRS 4 Phase II – Towards a new exposure draft
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- Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches
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- Insurance Contract Project – phase II *IASB news n°4*
- Insurance contracts project IFRS 4 phase II - latest developments
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- “Insurance” Discussion Paper: initial lessons from the consultation process
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- “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
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- 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
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- 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
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- Recognition of an insurance policy *IASB news n°7*
- Second meeting of the IFRS 17 TRG
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Interim Financial Reporting

- 2009 interim accounts: the end of the stable platform
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- Adoption of amendments to IAS 40
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- Exposure draft published on transfers of investment property
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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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- Future standard on joint arrangements: the IASB agrees transitional provisions.
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- Partial disposal of an interest in an associate or a joint venture
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- IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties' rights and obligations
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- Application of IFRS 5 in the event of loss of joint control or significant influence
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- Accounting for joint ventures
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- EFRAG: Working party on joint-ventures
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- How should an investor account for contributing a subsidiary to a joint venture?
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- Recognition of "other net asset changes" in an associate or joint venture
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- 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
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- Effective date of IFRS 16 tentatively set at 1 January 2019
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- EFRAG and European standard setters launch additional public consultation on Leases
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- EFRAG feedback on the additional public consultation and outreach event on the Leases project
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- EFRAG launches field test on the new draft standard on Leases.
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- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16
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- EFRAG recommends European Union endorsement of IFRS 16
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- EFRAG requests public review of Leases standard prior to publication
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- EFRAG to hold outreach event on the Leases project
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- EU endorses standards and amendments
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- European adoption of IFRS 15 rescheduled
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- Exposure draft on Leases: part one
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- FASB publishes corrections and improvements to revenue standard
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- FASB publishes new leases standard
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- French national accounting standards setter publishes a statement of conclusions on French commercial property leases
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- IASB and FASB to re-expose their proposals for the Leases project
IFRS News n°47
- IASB splits with FASB on Leases standard
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- IFRS 16: financial communication is still limited a year before its effective date
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- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice
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- IFRS 16: key points of the new Leases standard
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- IFRS 16 endorsement submitted to the European Parliament and Council for approval
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- Implementation of IFRS 16
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- Leases: a new approach emerges
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- Lease contracts in the accounts of the lessor
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- Leases : continued redeliberations
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- Leases: curtain falls on redeliberations
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- Leases: discussions continue on lessee accounting model
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- Leases: derecognition model for lessor accounting
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- Leases: how will they be defined in the future standard?
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- Leases: IASB staff prepare the 2nd exposure draft
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- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?
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- Leases: redeliberations on major topics
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- Leases: sale and leaseback transactions
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- Leases: stakeholders' comments are over critical
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- Leases: the profit or loss recognition pattern emerges!
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- 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
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- Putting IFRS 16 into practice: practical advice from the IASB.
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- Some important decisions on the Leases project
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- 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)
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- 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
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- 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
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- IASB consults on the application of materiality to financial statements
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- How should the concept of materiality be applied?
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- Materiality: the IASB publishes two documents
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- The IASB's guidance on making materiality judgments
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- 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
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- Measurement in an illiquid market *IFRS news n°21*

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- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*
- Mining: accounting for production stripping costs
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- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon
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- Commitments to buy back minority interests
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- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50
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- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?
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- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection
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- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations
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- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)
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- Puts on non-controlling interests: a light at the end of the tunnel
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- First meeting of the Monitoring Board *IFRS news n°22*

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- European adoption of IFRS 8 – Operating Segments
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- Has the adoption of IFRS 8 been saved by the European survey?
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- IASB to 're-open' IFRS 8
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- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments
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- IFRS 8 adoption impact study
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- IFRS 8; IASB launches first post-implementation review
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- The adoption of IFRS 8 "Operating segments" called into question
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- The IASB proposes improvements to IFRS 8 on operating segments *IFRS Highlights n°109*

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- IASB proposes narrow-scope amendments to IAS 16 *IFRS Highlights n°112*

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- 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*
- Costs considered in assessing whether a contract is onerous (IAS 37) *IFRS Highlights n°120*
- 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*

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- Conforming costs *IASB news n°14*

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- 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*

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- 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*

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- 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*

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- 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*

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- American TRG discusses methods for measuring progress
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- 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?
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- Disclosures in the interim accounts under IFRS 15
A Closer Look n°122
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
IFRS Highlights n°87
- EU adopts IFRS 15
European Highlights n°104
- EU endorses standards and amendments
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- FASB confirms one-year deferral of Topic 606 mandatory effective date
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- 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
- IFRIC publishes three important decisions on IFRS 15
A Closer Look n°120
- IFRS 15: a stabilised standard on revenue recognition at last!
IFRS Highlights n°96
- IFRS 15: how has financial reporting changed since 31 December 2016?
A closer Look n°114
- 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
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- 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
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- IASB confirms one-year deferral of IFRS 15 mandatory effective date
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- 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
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- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
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- IFRS 15 endorsement on the right track!
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- 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
- Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016?
A Closer Look n°109
- 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
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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
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- Revenue: is the development of the future IFRS now marked out?
A Closer Look n°13
- Revenue recognition: EFRAG requests extension to comment period
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- 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
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- 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
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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?
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- Shaping the conditions of recognition of revenue for construction contracts
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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
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- 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
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- 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*

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- 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*

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- Adoption of amendments to IFRS 2 on the classification and measurement of share-based payment transactions *IFRS Highlights n°120*
- 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 Highlights n°101*

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- 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*

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- 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*
- IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12) *A Closer Look n°112*
- 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*

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- 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*

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Consequences for financial statements *IFRIC news n°1, n°2*