

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to September 2018

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- SME Implementation Group publishes two new Q&As
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- The SME Implementation Group appointed
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- The SME Implementation (SMEIG) publishes its first Q&A
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- Appointment to the Interpretations Committee
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- IFRIC vacancies *News n°7*
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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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- 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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- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4
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- EFRAG launches insurance project field test
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- IOSCO publishes recommendations on implementation of new IFRSs *IFRS Highlights n°106*

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- How should an investor account for contributing a subsidiary to a joint venture? *A Closer Look n°58*
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- EFRAG feedback on the additional public consultation and outreach event on the Leases project *European matters n°82*
- EFRAG launches field test on the new draft standard on Leases. *News n°67*
- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16 *European Highlights n°108*
- EFRAG recommends European Union endorsement of IFRS 16 *European Highlights n°109*
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- European adoption of IFRS 15 rescheduled *European Highlights n°90*
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- FASB publishes new leases standard *IFRS Highlights n°97*
- French national accounting standards setter publishes a statement of conclusions on French commercial property leases *IFRS Highlights n°119*
- IASB and FASB to re-expose their proposals for the Leases project *IFRS News n°47*
- IASB splits with FASB on Leases standard *A Closer Look n°76*
- IFRS 16: financial communication is still limited a year before its effective date *A Closer Look n°123*
- IFRS 16: EFRAG publishes Preliminary Consultation Document on endorsement advice *European Highlights n°104*
- IFRS 16: key points of the new Leases standard *A Closer Look n°96*
- IFRS 16 endorsement submitted to the European Parliament and Council for approval *European Highlights n°113*
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- Leases: curtain falls on redeliberations *A Closer Look n°87*
- Leases: discussions continue on lessee accounting model *A Closer Look n°53*
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- Leases: where are we now? *A Closer Look n°31*
- Leases project: IASB Chairman goes on the offensive *IFRS news n°61*
- Putting IFRS 16 into practice: practical advice from the IASB. *IFRS Highlights n°107*
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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) *IFRS News n°67, A Closer Look n°68*
- 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*
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- Management commentary: IASB's guidance to appear shortly *IFRS news n°37*

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- Measurement – round-table discussions in London - January 2007 *Focus Studies n°3*
- Measurement in an illiquid market *IFRS news n°21*

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- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*
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- First meeting of the Monitoring Board *IFRS news n°22*

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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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- The adoption of IFRS 8 “Operating segments” called into question *IASB news n°4*
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- Liabilities project : revision of IAS 37 *IFRS News n°35*
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- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
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- Discussion Paper on rate-regulated activities *IFRS news n°81*
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- IASB publishes interim standard on rate-regulated activities *IFRS news n°74*

- Regulated activities *IFRS news n°65*
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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*
- 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*
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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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- An overview of the main subjects discussed by the TRG at its March 2015 meeting
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- Application of IFRS 15 – Revenue recognition: a TRG update
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- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.
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- 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
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- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
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- EU adopts IFRS 15
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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
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- IASB and FASB still discussing but close to agreement
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- IASB redeliberates proposed clarifications to IFRS 15
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- IFRIC publishes three important decisions on IFRS 15
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- IFRS 15: a stabilised standard on revenue recognition at last!
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- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations
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- IASB and FASB publish new Revenue Recognition standard, at last
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- IASB proposals to clarify certain provisions of IFRS 15
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- IASB publishes amendments to clarify IFRS 15
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- 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 draft on revenue recognition under fire
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- IFRS 15 Transition Resource Group: what were the first topics discussed?
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- Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016?
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- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations
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- On-going joint redeliberation on Revenue Recognition
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- Proposed clarifications to IFRS 15 published
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- Recently-published exposure draft proposes deferral of IFRS 15 effective date
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- Revenue recognition: EFRAG requests extension to comment period
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- Revenue recognition: how have stakeholders responded to the IASB's new proposals
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- Revenue recognition: major redeliberations complete!
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- Revenue recognition : more disclosures required in interim financial statements
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- Revenue recognition project to be re-exposed
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- Revenue recognition project: redeliberations have begun!
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- Revenue recognition: IASB finally decides to permit early application
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- Revenue Recognition: the broad principles of the future standard are known
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- 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?
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- 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
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- 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*
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- Publication of narrow-scope amendments to IFRS 2 *IFRS Highlights n°101*

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- 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*
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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*
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