

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to October 2018

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- IFRIC will not address interactions between IAS 36 and IFRS 8 *IFRS news n°30*
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets *IFRS news n°63*
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- A transition resource group for IFRS 17 *IFRS Highlights n°114*
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- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4 *IFRS Highlights n°95*
- IASB sets effective date for IFRS 17 – Insurance Contracts *IFRS Highlights n°105*
- IFRS 4 phase II: at last, the exposure draft *A Closer Look n°36*
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- Insurance contracts – Publication of a new exposure draft *IFRS news n°68*
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- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4 *European Highlights n°95*
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- EFRAG publishes three background briefing papers on insurance contracts *European Highlights n°120*
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- IOSCO publishes recommendations on implementation of new IFRSs *IFRS Highlights n°106*

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- FASB publishes new leases standard *IFRS Highlights n°97*
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- IFRIC 15 has just been endorsed by the European Union
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- IASB redeliberates proposed clarifications to IFRS 15 *A Closer Look n°95*
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- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
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- IASB and FASB publish new Revenue Recognition standard, at last *IFRS News n°78*
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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 *IFRS News n°35*
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- IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
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- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations *A Closer Look n°86*
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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*
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- 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*
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- The EFRAG publishes a Discussion Paper on Revenue Recognition *News n°5*
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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*
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- 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*
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- TRG meeting held in November; outlook uncertain for 2016!
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- EFRAG publishes a Discussion Paper on accounting for corporate income taxes
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- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
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- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making
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- Recognition of deferred tax assets for unrealised losses
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