



# Beyond the GAAP – Index

## Oct. 2006 to February 2023

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- Publication of IFRS Accounting Taxonomy 2022  
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- Third set of Q&As on the application of the green Taxonomy regulation  
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- XBRL at the heart of the work of the IASCF  
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- War in Ukraine: the regulators' advice for issuers  
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### US GAAP

- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider?  
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- Consequences for financial statements  
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### War in Ukraine

- ESMA highlights key issues for 2022 interim reporting raised by Russia's invasion of Ukraine  
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- Focus on some accounting consequences of the war in Ukraine and the sanctions against Russia  
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