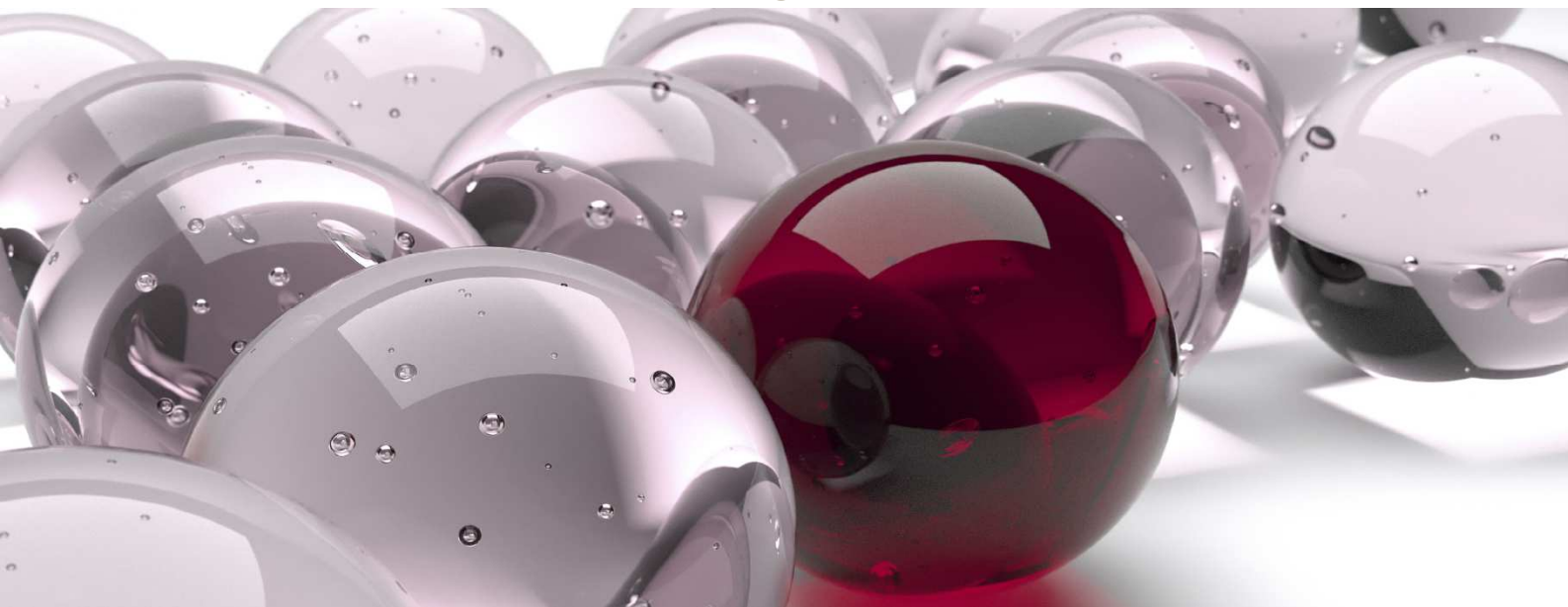


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to April 2014

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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
News n°5
- 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
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*

- 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*

SEC

- 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*

Share-based payments

- 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*
- 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*

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Taxonomy

- 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*

Income tax

- IASB news n°5*
- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- 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*
- 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*
- 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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US GAAP

- 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*

Wording for rejection

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