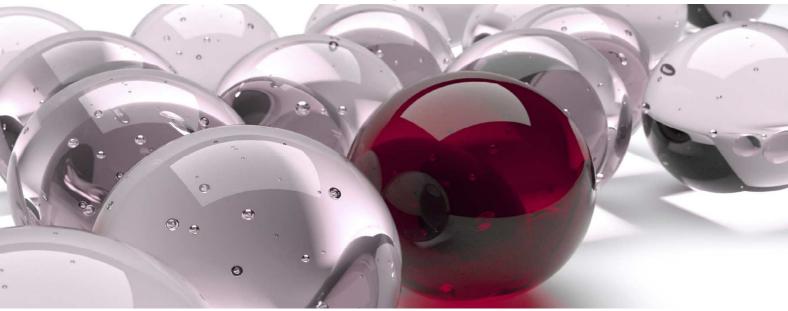
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Mazars Newsletter on accounting standards



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- Measurement of cash-settled plans including a performance condition IFRS news n°72
- IFRIC news n°1 Occupational savings plans

#### **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,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 A Closer Look n°37 version

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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