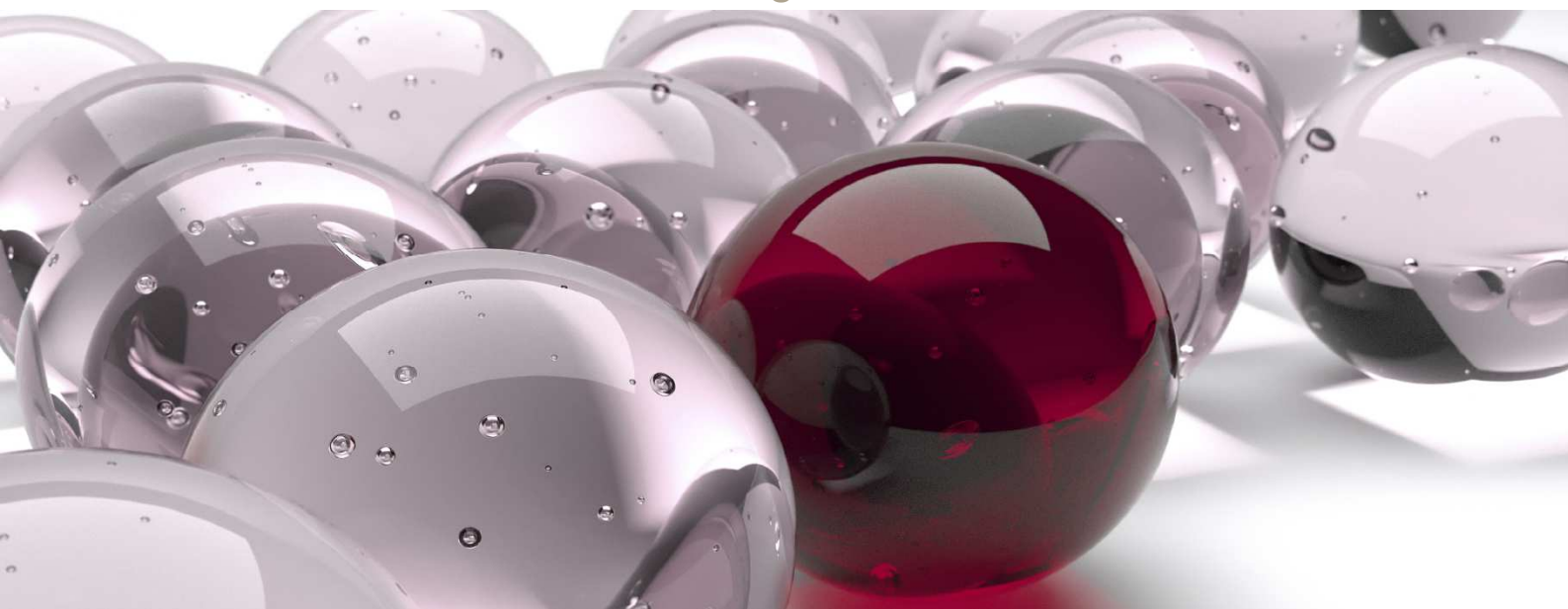


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to December 2014

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- 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*

Reconciliations between IFRS and US GAAP

- 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*

Related parties

- 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*

Revenue recognition

IASB news n°6, n°7, n°11, n°12, n°14, n°26

- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition *IFRS news n°47*
- IASB and FASB launch their redeliberations on the Revenue recognition project *A Closer Look n°41*
- IASB and FASB still discussing but close to agreement *A Closer Look n°62*
- IASB Discussion Paper on Revenue Recognition *A Closer Look n°18*
- IASB and FASB publish new Revenue Recognition standard, at last *IFRS News n°78*
- IASB and FASB set up a joint IFRS 15 transition group *IFRS News n°78*
- IASB and FASB publish joint Revenue Recognition standard at last *A closer Look n°79*
- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
- IFRS draft on revenue recognition under fire *A Closer Look n°40*
- IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
- On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
- Revenue: is the development of the future IFRS now marked out? *A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period *European matters n°51*
- Revenue recognition: how have stakeholders responded to the IAS B's new proposals *A Closer Look n°57*
- Revenue recognition: major redeliberations complete! *A Closer Look n°64*
- Revenue recognition : more disclosures required in interim financial statements *IFRS News n°49*
- Revenue recognition project to be re-exposed *IFRS news n°46*
- Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
- Revenue recognition: IASB finally decides to permit early application *IFRS news n°65*
- Revenue Recognition: the broad principles of the future standard are known *A Closer Look n°71*
- 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*
- Should we expect changes in the recognition of revenue? *Focus Studies n°6*
- 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*
- The IASB proposes three amendments to IFRS 2 *IFRS news n°83*
- 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
- IAS 12 – Uncertain tax positions: towards an interpretation
IFRS news n°83
- 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
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- The Income Tax project is back...but in a slimmed-down version
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- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider?
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- The new US GAAP Codification
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Wording for rejection

- Consequences for financial statements
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IFRIC news n°2