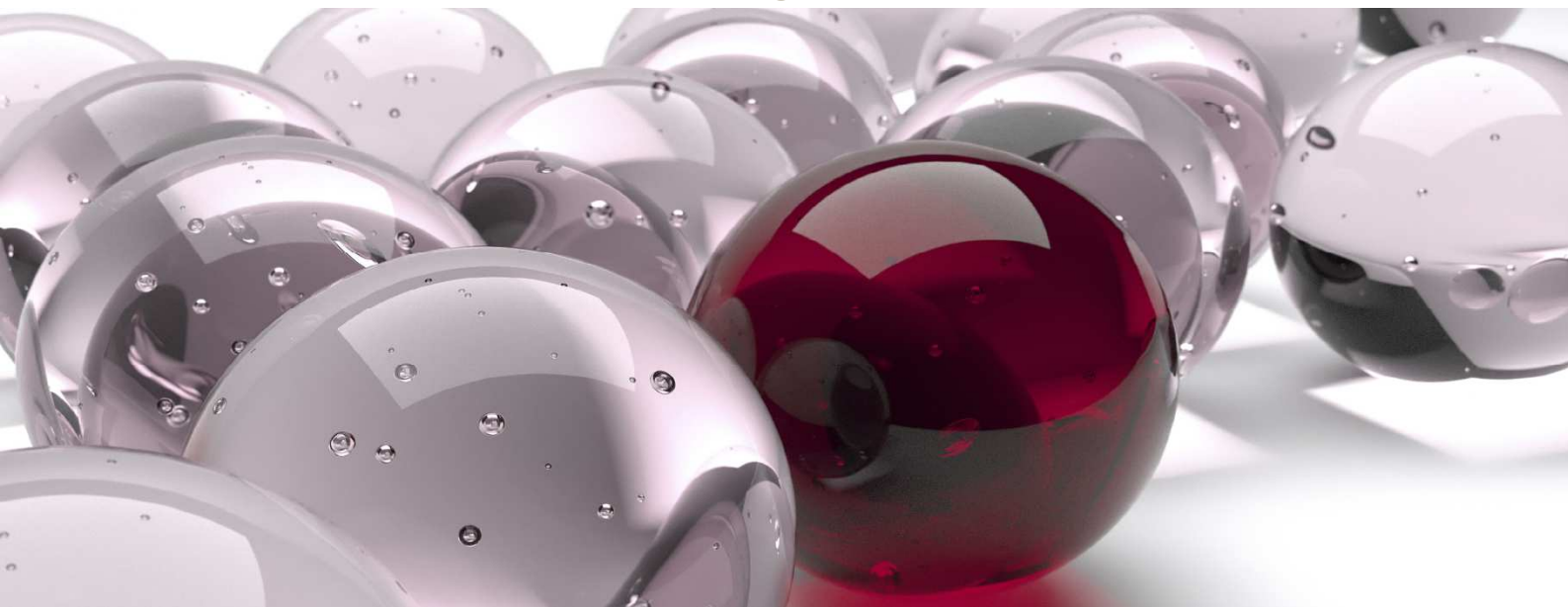


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to January 2015

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- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union
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- How are sales before construction is complete treated under IFRS?
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- Publication of the final interpretations IFRIC 15 *News n°13*
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- SEC proposal to eliminate reconciliation between IFRS and US GAAP
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- SEC to accept IFRS financial statements
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- Will compulsory reconciliation with US GAAP be ended?
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Related parties

- Adoption of IAS 24 R
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- IASB publishes exposure-draft
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- IAS 24: Mazars’ answer to the IASB’s exposure draft
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- Publication of the revised IAS 24
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Revenue recognition

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

- Application of IFRS 15 – Revenue recognition: a TRG update
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- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition
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- 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
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- IFRS draft on revenue recognition under fire
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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
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- The IASB confirms the single model for the recognition of revenue
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- The future Revenue Recognition standard will soon be published!
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- The new IASB exposure-draft on revenue recognition in 20 Q&A
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- Transition resource group created to address difficulties in implementing future revenue recognition standard
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- IFRS adoption in the US... in 2015 at the earliest!
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Share-based payments

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- 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*
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- 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*
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- IAS 12 – Uncertain tax positions: towards an interpretation *IFRS news n°83*
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- The IASB reviews the scope of its income tax project *IFRS news n°32*
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