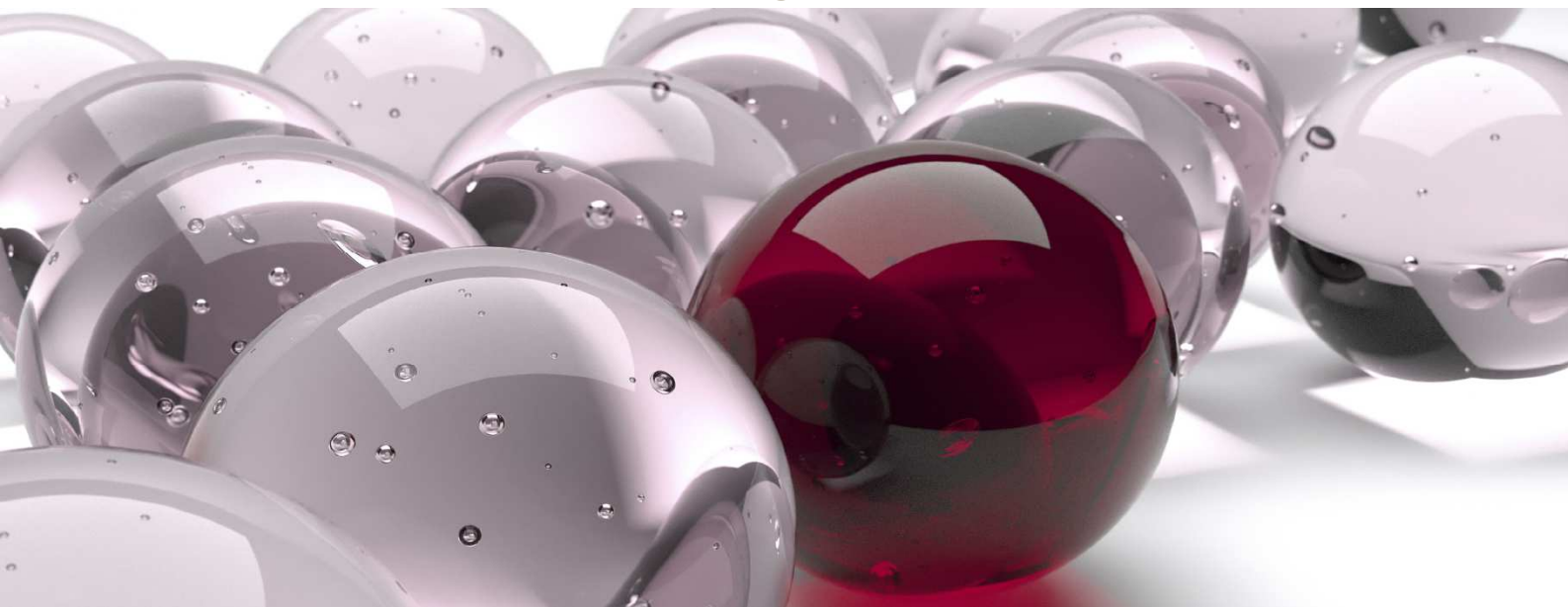


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to March 2015

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Real estate sales

- CNC comment letter on D21
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- EFRAG approves adoption of IFRIC 15 and IFRIC 16
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- IFRIC 15 : clarifications
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- IFRIC 15 has just been endorsed by the European Union
News n°25
- How are sales before construction is complete treated under IFRS?
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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
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- The recognition of “off plan” sales under IFRS
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Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers
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- 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
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- Publication of the revised IAS 24
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- 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

- Application of IFRS 15 – Revenue recognition: a TRG update
A Closer Look n°85
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
IFRS news n°87
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
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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
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- 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
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- 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
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- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
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- IFRS draft on revenue recognition under fire
A Closer Look n°40
- IFRS 15 Transition Resource Group: what were the first topics discussed?
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- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations
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- Revenue: is the development of the future IFRS now marked out?
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- Revenue recognition: major redeliberations complete!
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- Revenue recognition project to be re-exposed
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- Revenue recognition: IASB finally decides to permit early application
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- Revenue Recognition: the broad principles of the future standard are known
A Closer Look n°71
- Revenue Recognition: where are we now?
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- Shaping the conditions of recognition of revenue for construction contracts
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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
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- 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
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- 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*
- TRG holds fourth meeting *IFRS news n°87*

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- 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*

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- 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*
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- XBRL at the heart of the work of the IASCF *News n°20*

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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*
- 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 *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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- The new US GAAP Codification *IFRS news n°26*

Wording for rejection

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