

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to August 2015

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- IAS 37 – Non-financial liabilities *IASB news n°2*
- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers
A Closer Look n°30
- Liabilities project : revision of IAS 37 *IFRS News n°35*
- Publication of a draft standard on provisions
IFRS News n°31
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 “Provisions”: fair value by the back door
IFRS n°9
- Revision of IAS 37: the Board confirms its intention to go ahead
A Closer Look n°37

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- Conforming costs *IASB news n°14*

Rate-regulated activities

- Discussion Paper on rate-regulated activities
IFRS news n°81
- IASB publishes interim standard on rate-regulated activities
IFRS news n°74
- Regulated activities *IFRS news n°65*
- A standard on regulated operations coming soon It
News n°18
- Price-regulated activities *News n°20*
- Proposed interim standard on rate-regulated activities not supported by EFRAG
News n°67
- Exposure Draft - Rate Regulated Activities *News n°25*
- Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014
IFRS news n°83
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!
A Closer Look n°26
- Rate Regulated Activities – a dead end? *IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities
IFRS news n°36
- The IASB publishes its proposed interim standard on rate-regulated activities
IFRS news n°66

Real estate sales

- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
European matters n°17
- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union
News n°25

- How are sales before construction is complete treated under IFRS?
Focus Studies n°3
- 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*
- An overview of the main subjects discussed by the TRG at its March 2015 meeting
A Closer Look n°88
- Application of IFRS 15 – Revenue recognition: a TRG update
A Closer Look n°85
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.
IFRS news n°88
- 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
IFRS news n°87
- FASB confirms one-year deferral of Topic 606 mandatory effective date
IFRS news n°90
- 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
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations
A Closer Look n°90
- 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 confirms one-year deferral of IFRS 15 mandatory effective date
IFRS news n°91

- IASB publishes exposure draft on revenue recognition
IFRS News n°35
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
A Closer Look n°87
- 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
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations
A Closer Look n°86
- On-going joint redeliberation on Revenue Recognition
A Closer Look n°59, n°60, n°61
- Proposed clarifications to IFRS 15 published
IFRS news n°91
- Recently-published exposure draft proposes deferral of IFRS 15 effective date
IFRS news n°89
- 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 IASB'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
- TRG holds fourth meeting
IFRS news n°87

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
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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 *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*