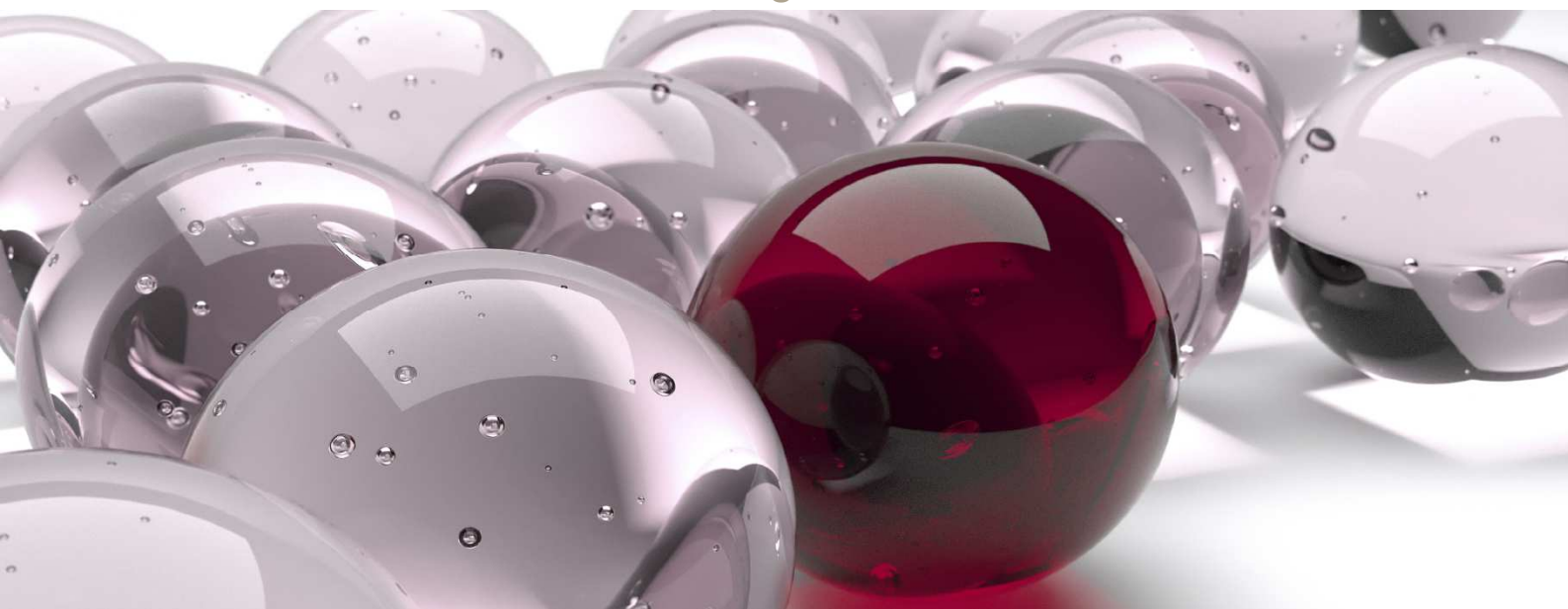


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to October 2015

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- How are sales before construction is complete treated under IFRS? *Focus Studies n°3*
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- Publication of the final interpretations IFRIC 15 *News n°13*
- The recognition of “off plan” sales under IFRS *Focus Studies n°5*

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- Will compulsory reconciliation with US GAAP be ended?
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- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018. *IFRS Highlights n°88*
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- The scope of the future standard on revenue recognition has been defined
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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*
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- The future Revenue Recognition standard will soon be published!
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- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
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