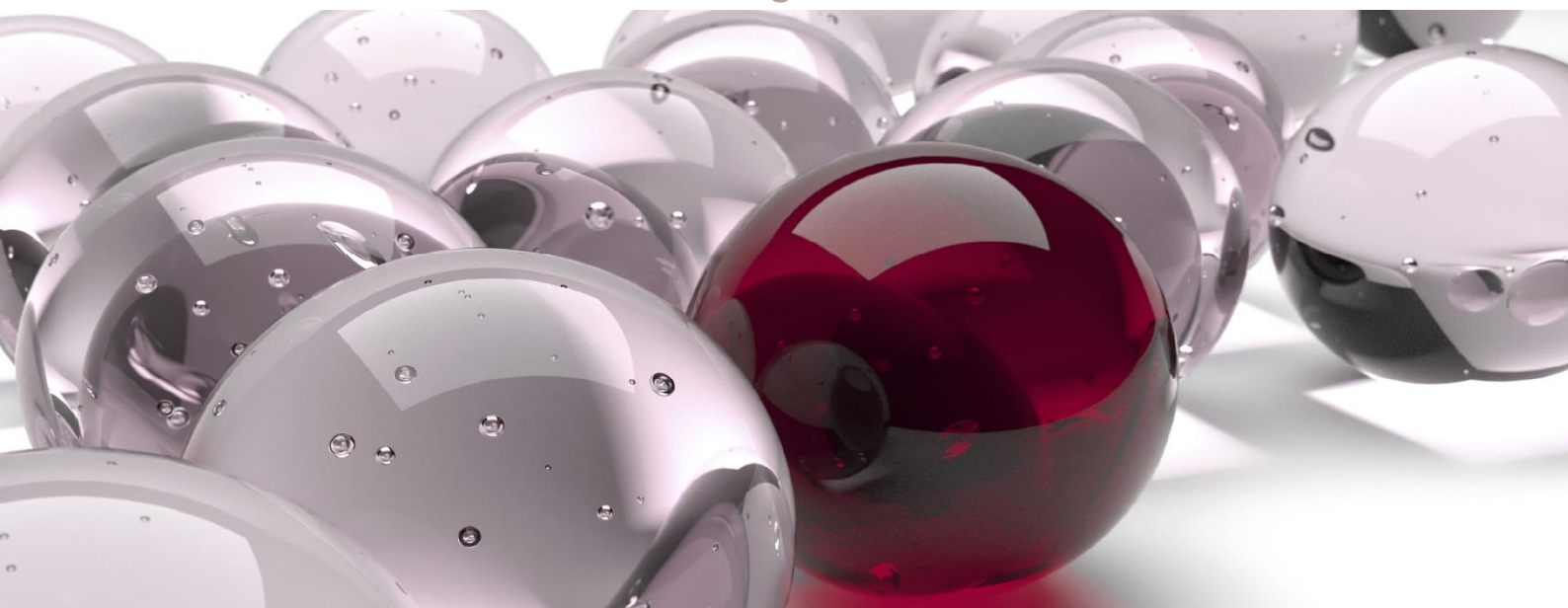


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to February 2016

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- IASB publishes a non-binding framework for management commentary *A Closer Look n°40*
- IASB proposal on management commentary *IFRS news n°24*
- Management commentary: IASB's guidance to appear shortly *IFRS news n°37*

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- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
- How should the concept of materiality be applied? *A Closer Look n°95*

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- "Measurement" round-tables *IASB news n°2*
- Measurement – round-table discussions in London - January 2007 *Focus Studies n°3*
- Measurement in an illiquid market *IFRS news n°21*

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- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*
- Mining: accounting for production stripping costs *IFRS news n°30*
- Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon *IFRS news n°37*

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- Commitments to buy back minority interests *IFRIC news n°1*
- Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50 *A Closer Look n°15*
- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation? *A Closer Look n°36*
- Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection *A Closer Look n°37*
- Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations *A Closer Look n°57*
- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate) *IFRS News n°39*

- Puts on non-controlling interests: a light at the end of the tunnel *IFRS news n°65*

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- First meeting of the Monitoring Board *IFRS news n°22*

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- European adoption of IFRS 8 – Operating Segments *European matters n°7*
- Has the adoption of IFRS 8 been saved by the European survey? *European matters n°6*
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- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments *A Closer Look n°69*
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- Liabilities Project - Key points in 25 questions & answers *A Closer Look n°30*
- Liabilities project : revision of IAS 37 *IFRS News n°35*
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- 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*

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- Discussion Paper on rate-regulated activities
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- EU will not adopt the IFRS 14 interim standard on rate-regulated activities *European Highlights n°93*
- IASB publishes interim standard on rate-regulated activities *IFRS news n°74*
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- A standard on regulated operations coming soon It
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- 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 Highlights 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*

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- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
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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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- 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
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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?
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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
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- 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
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- 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
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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*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
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- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
IFRS Highlights n°87
- FASB confirms one-year deferral of Topic 606 mandatory effective date
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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
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- IASB Discussion Paper on Revenue Recognition
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- IASB redeliberates proposed clarifications to IFRS 15
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- IFRS 15: a stabilised standard on revenue recognition at last!
IFRS Highlights n°96
- 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
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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
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- IASB confirms one-year deferral of IFRS 15 mandatory effective date
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- IASB proposals to clarify certain provisions of IFRS 15
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- 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 15: TRG considers more practical implementation issues
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- IFRS draft on revenue recognition under fire
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- 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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- On-going joint redeliberation on Revenue Recognition
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- Proposed clarifications to IFRS 15 published
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- Recently-published exposure draft proposes deferral of IFRS 15 effective date
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- Revenue: is the development of the future IFRS now marked out?
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- Revenue recognition: EFRAG requests extension to comment period
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- Revenue recognition: how have stakeholders responded to the IASB's new proposals
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- Revenue recognition: major redeliberations complete!
A Closer Look n°64
- Revenue recognition : more disclosures required in interim financial statements
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- Revenue recognition project to be re-exposed
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- Revenue recognition project: redeliberations have begun!
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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
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
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- TRG holds fourth meeting
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- TRG meeting held in November; outlook uncertain for 2016!
IFRS Highlights n°95

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- IFRS adoption in the US... in 2015 at the earliest!
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- Adoption of an amendment to IFRS 2
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- Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments
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- Endorsement of the IFRS 2 amendments on intra-group transactions
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- IASB considers IFRS IC recommendations on IFRS 2
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- The IASB proposes three amendments to IFRS 2
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- IFRIC recommends the board to amend IFRS 2
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- Measurement of cash-settled plans including a performance condition
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- A new idea to digest over the summer: taxonomy
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- XBRL at the heart of the work of the IASCF
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- First application of FIN 48: US GAAP and prospects for IFRS accounts
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- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12) *A Closer Look n°95*
- 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 Highlights n°83*
- IASB publishes draft interpretation on uncertain tax positions (IAS 12) *IFRS Highlights n°93*
- IASB publishes limited amendments to IAS 12 *IFRS Highlights n°96*
- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses *A Closer Look n°97*
- 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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- 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*

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