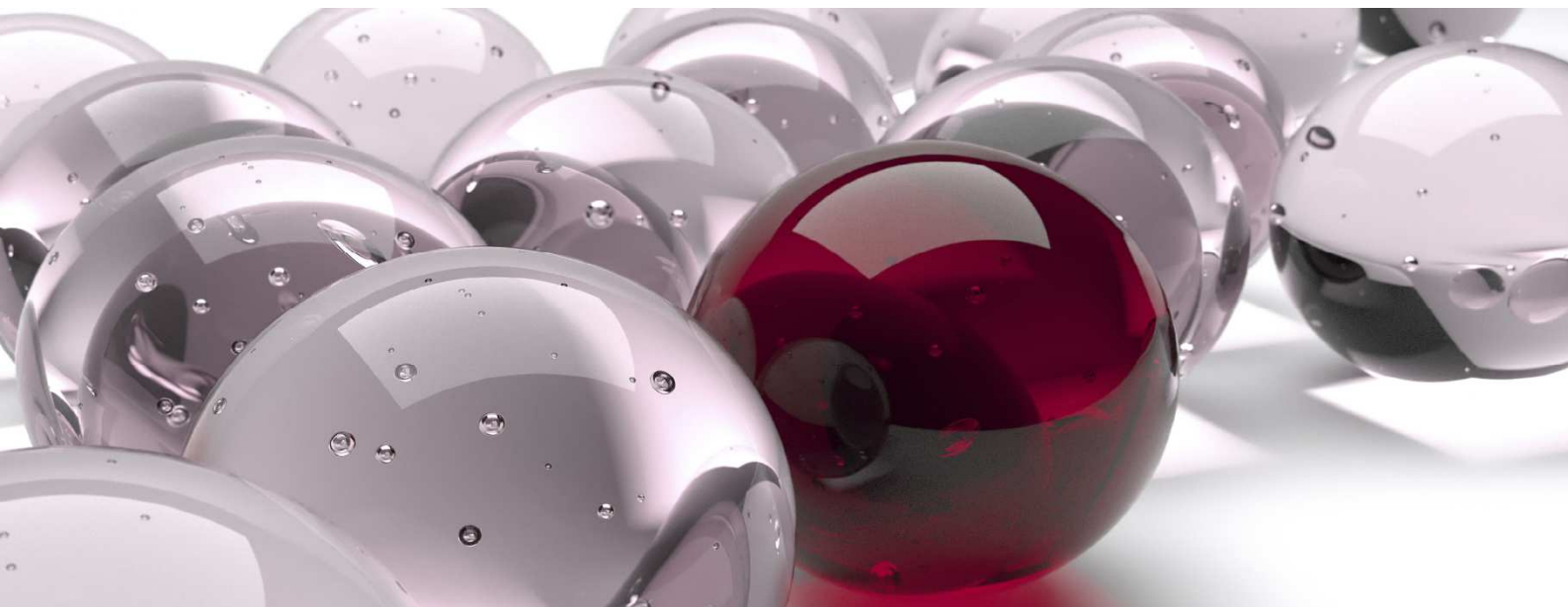


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to May 2016

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- 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*
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- 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*

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- 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*

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- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
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- American TRG discusses methods for measuring progress *IFRS Highlights n°99*

- An overview of the main subjects discussed by the TRG at its March 2015 meeting *A Closer Look n°88*
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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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- 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*
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- IASB proposals to clarify certain provisions of IFRS 15 *A Closer Look n°92*
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- IASB publishes exposure draft on revenue recognition *IFRS News n°35*
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- IFRS draft on revenue recognition under fire *A Closer Look n°40*
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- On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
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- Recently-published exposure draft proposes deferral of IFRS 15 effective date *IFRS Highlights n°89*
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- Revenue recognition project to be re-exposed *IFRS news n°46*
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- 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*
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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*
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- 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 Highlights n°87*
- TRG meeting held in November; outlook uncertain for 2016! *IFRS Highlights n°95*

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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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- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
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- IASB publishes limited amendments to IAS 12
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- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses
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- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making
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- Publication of a limited amendment to IAS 12
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- Recognition and measurement of deferred tax assets when an entity is loss making
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- The IASB reviews the scope of its income tax project
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- The Income Tax project is back...but in a slimmed-down version
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