

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to February 2017

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- FASB publishes new leases standard *IFRS Highlights n°97*
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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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- 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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- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
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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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- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB *IFRS Highlights n°87*
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- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
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- FRS 15: IASB and FASB decide to clarify agent versus principal considerations *A Closer Look n°90*
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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*
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 - IASB publishes exposure draft on revenue recognition *IFRS News n°35*
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 - IFRS 15 endorsement on the right track! *European Highlights n°99*
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 - IFRS 15 Transition Resource Group: what were the first topics discussed? *A Closer Look n°82*
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 - On-going joint redeliberation on Revenue Recognition *A Closer Look n°59, n°60, n°61*
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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*
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 - The future Revenue Recognition standard will soon be published! *IFRS News n°67*
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 - Transition resource group created to address difficulties in implementing future revenue recognition standard *IFRS news n°69*
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