

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to May 2017

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- Measurement – round-table discussions in London - January 2007
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- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?
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- First meeting of the Monitoring Board *IFRS news n°22*

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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*
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- 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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- Will compulsory reconciliation with US GAAP be ended? *IASB news n°7*

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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? *IFRS news n°87*
- 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*
- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition *IFRS news n°47*
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- IASB redeliberates proposed clarifications to IFRS 15 *A Closer Look n°95*
- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
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- IASB and FASB publish new Revenue Recognition standard, at last *IFRS News n°78*
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- Proposed clarifications to IFRS 15 published *IFRS Highlights n°91*
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- Revenue recognition project: redeliberations have begun! *A Closer Look n°58*
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- Shaping the conditions of recognition of revenue for construction contracts *IFRS news n°27*
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- 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*
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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
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- Publication of a limited amendment to IAS 12
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