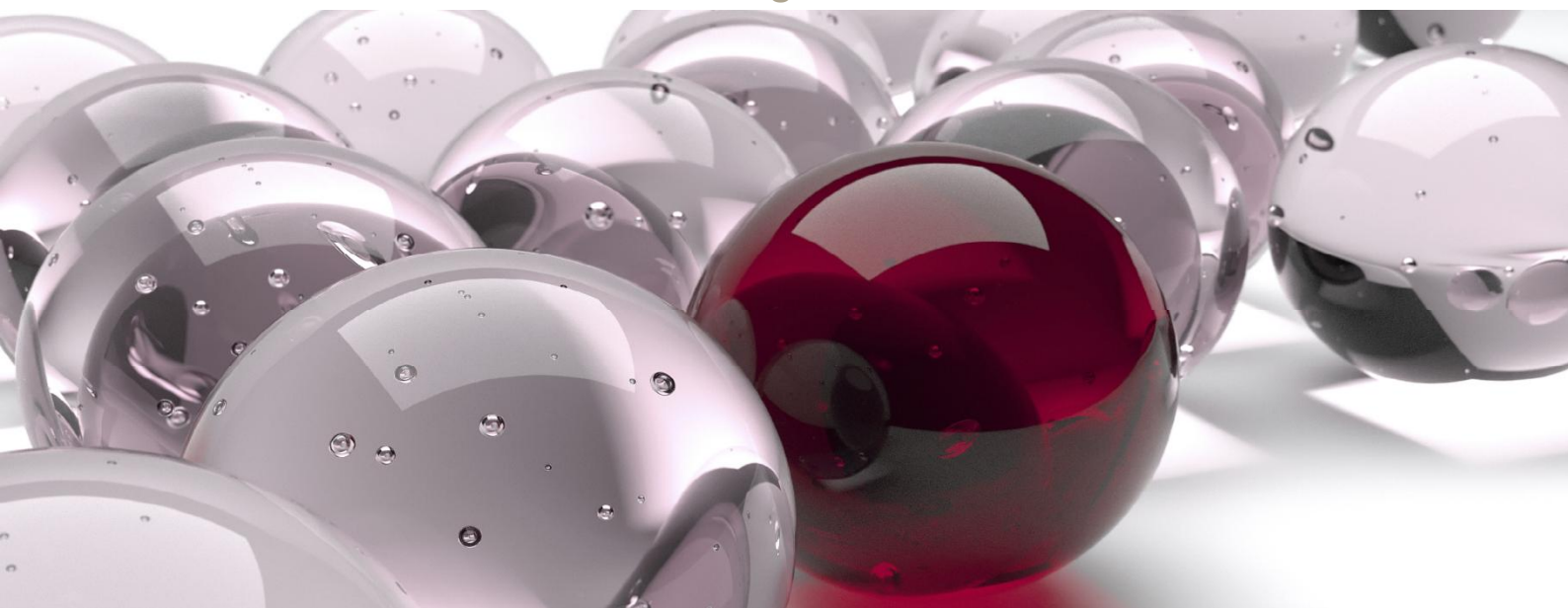


Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to August 2017

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- IASB launches Post-implementation Review of IFRS 13 *IFRS Highlights n°111*
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- The IASB Publishes a near final draft of future standard on fair value measurement *IFRS news n°44*
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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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- IASB and FASB set up a joint IFRS 15 transition group *IFRS News n°78*
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- The future Revenue Recognition standard will soon be published!
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