

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to October 2017

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- Transfers of Investment Property: IASB issues amendments to IAS 40 *IFRS Highlights n°106*

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- Rate Regulated Activities – a dead end? *IFRS news n°37*
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- IFRIC 15 has just been endorsed by the European Union
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- D21 – Real estate sales: IFRIC members reached a consensus!
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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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- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
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- IFRS 15: a stabilised standard on revenue recognition at last!
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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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- Revenue recognition: IASB finally decides to permit early application
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- The future Revenue Recognition standard will soon be published!
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- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making *IFRS news n°75*
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- 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*
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