# Beyond the GAAP Index

Mazars Newsletter on accounting standards



# From October 2006 to October 2018

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- Appointment of new IFRIC members IFRIC news n°4, News n°13, News n°34

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- From 12 to 14 members at the IFRIC Board News n°11
- Sue Lloyd appointed as chair of IFRS Interpretations
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- IFRIC will not address interactions between IAS 36 and IFRS 8 IFRS news n°30
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets

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- Accounting for insurance contracts set to change over to IFRS 17
   IFRS Highlights n°111
- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4

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- IASB sets effective date for IFRS 17 Insurance Contracts IFRS Highlights n°105
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- Insurance contracts Publication of a new exposure draft IFRS news n°68
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- Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance 'predominance ratio' calculation for eligibility for the deferral approach
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- Partial disposal of an interest in an associate or a joint venture
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- IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties' rights and obligations

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- Shaping the conditions of recognition of revenue for construction contracts IFRS news n°27
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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
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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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- Recognition and measurement of deferred tax assets when an entity is loss making IFRS news n°72
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