

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to December 2018

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- IASB publishes exposure-draft on IFRS for SMEs
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- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs
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- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last
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- IFRS for SMEs: the IASB launches a comprehensive review
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- SME Implementation Group publishes two new Q&As
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- The SME Implementation Group appointed *News n°36*
- The SME Implementation (SMEIG) publishes its first Q&A
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- IFRIC will not address interactions between IAS 36 and IFRS 8
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- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets
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- A transition resource group for IFRS 17
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- IASB sets effective date for IFRS 17 – Insurance Contracts
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- EFRAG publishes three background briefing papers on insurance contracts
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- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9
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- Puts on non-controlling interests: IASB rejects Interpretations Committee proposals *IFRS news n°48*
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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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- IASB publishes exposure-draft *IASB news n°3*
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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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- The future Revenue Recognition standard will soon be published!
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