

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to April 2019

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- IFRIC 15 has just been endorsed by the European Union *News n°25*
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- D21 – Real estate sales: IFRIC members reached a consensus! *A Closer Look n°12*
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- 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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 - The IASB and FASB continue their redeliberations on the Revenue recognition project
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 - The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers
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 - The future Revenue Recognition standard will soon be published!
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- European Commission adopts IFRIC 23 interpretation *European highlights n°126*
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- IASB publishes draft interpretation on uncertain tax positions (IAS 12) *IFRS Highlights n°93*
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- Recognition and measurement of deferred tax assets when an entity is loss making *IFRS news n°72*
- Recognition of deferred tax assets for unrealised losses *IFRS news n°76, n°80*
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U – V – W – X – Y – Z

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- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider? *US GAAP news n°11*
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- Consequences for financial statements *IFRIC news n°1, n°2*