Beyond the GAAP

Mazars Newsletter on accounting standards

From October 2006 to March 2014

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- Launch of review of financial instruments standard
  
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- The IFRIC clarifies the meaning of “significant or prolonged decline”
  
- The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan (Private Sector Involvement)
  
- The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9
  
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- A new idea to digest over the summer: taxonomy  
  IFRS news n°13
- XBRL at the heart of the work of the IASC  
  News n°20

**Income tax**

- IASB news n°5
- First application of FIN 48: US GAAP and prospects for IFRS accounts  
  Focus Studies n°6
- Draft standard on income tax  
  IFRS news n°21
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes  
  European matters n°52