# Beyond the GAAP

Mazars Newsletter on accounting standards

From October 2006 to September 2014

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EFRAG publishes a Discussion Paper on Business Combinations under Common Control

Entities invited to share their practical experience of IFRS 3

European impact study for IFRS 3 and IAS 2

IASB launches post-implementation review of IFRS 3 Business Combinations

IASB publishes new standards on business combinations and consolidated financial statements: a 10-point overview

Impact of IAS 27R on operations other than business combinations

Launch of post-implementation review of IFRS 3

New option for the measurement of non-controlling interests in business combinations

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Puts on non-controlling interests: IASB rejects Interpretations Committee proposals

Puts on non-controlling interests (NCI): the Committee recommends recognition of changes in P&L

Puts on non-controlling interests: confirmation that changes in the value of the liability shall be recognised in profit or loss

Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations

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What impacts will IFRS 3R have on business combinations completed as of 2010?

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CESR report on the implementation of IFRSs in Europe

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IASB publishes Discussion Paper on the Conceptual Framework

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Adoption of IFRIC 12: The European Commission had done it!

ARC approves adoption of IFRIC 12

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Acquisition of an interest in a joint operation: IFRS Interpretations Committee looks at comment letters

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• Presentation of financial statements: is the revolution just around the corner? 
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• Presentation of items of OCI in a single statement: exposure draft expected shortly 
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  A Closer Look n°16
The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015  

The IASB publishes the full and final version of IFRS 9 on financial instruments!  

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)  

A Closer Look n°56

The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9  

The FASB publishes its exposure draft on financial instruments  

What does the future hold for the recognition of financial instruments?  

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What should be the basis for the recognition of debt and other liabilities?  

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First-time Adoption

Adoption of the amendments to IFRS 1 and IAS 27  

Amendment to IFRS 1 – Government Loans endorsed in Europe  

IFRS 1 Amendment: removal of fixed application dates  

Limited amendment to IFRS 1: elimination of the fixed application date  

Proposed amendment to IFRS 1: government loans with a below-market rate of interest  

Publication of limited amendment to IFRS 1 for entities preparing IFRS financial statements after a period of severe hyperinflation  

Publication of an exposure draft on the exemptions for first-time adoption of IFRSs  

Publication of the amendment to IFRS 1 on loans received from governments at a below market rate of interest  

Revision of IFRS 1  

Severe hyperinflation: IASB publishes a limited exposure draft  

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Functional currency

Determination of functional currency of an investment holding company  

IFRS news n°32

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Handbook

IASCF trustees publish the “Due process Handbook for the IFRIC”  

IFRIC news n°3
80% of European SMEs favour a common accounting framework

Call for comments on the SMEIG’s draft Q&As

European Commission expresses concerns regarding IFRS for SMEs

Exposure draft expected by the end of the year

IASB publishes exposure-draft on IFRS for SMEs

IASB publishes a standard for SMEs:

IFRS for SMEs: the IASB launches a comprehensive review

IFRS for SMEs: the IASB launches a comprehensive review

IFRS for SMEs: what do the stakeholders think in Europe?

SME Implementation Group publishes two new Q&As

The SME Implementation Group appointed

The SME Implementation (SMEIG) publishes its first Q&A

The IASB continues its comprehensive review of IFRS for SMEs

IFRS Interpretations Committee (ex IFRIC)

Appointment of new IFRIC members

IFRIC vacancies

From 12 to 14 members at the IFRIC Board

Impairment

ESMA calls for improvements in disclosures related to goodwill impairment

IAS 36 – Impairment of Assets: Points to note at 30 June 2009

IFRIC will not address interactions between IAS 36 and IFRS 8

IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets

Publication of a limited amendment to IAS 36

Insurance contracts

IFRS 4 phase II: at last, the exposure draft

Insurance contracts – Publication of a new exposure draft

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)

IFRS 4 – State of play

IFRS 4 Phase II – Towards a new exposure draft

“Insurance” Discussion Paper: initial lessons from the consultation process

“Insurance” working party seeks candidates

Recognition of an insurance policy

Intangible assets

Insur Interim Financial Reporting

2009 interim accounts: the end of the stable platform

Joint arrangements

Future standard on joint arrangements: the IASB agrees transitional provisions.

Partial disposal of an interest in an associate or a joint venture

IFRS 4 Phase II – Towards a new exposure draft

IFRS IC confirms that accounting treatment for joint arrangements should be based on legal and contractual analysis of the parties’ rights and obligations

Joint ventures

Application of IFRS 5 in the event of loss of joint control or significant influence

Accounting for joint ventures

EFRAG: Working party on joint-ventures

How should an investor account for contributing a subsidiary to a joint venture?

Recognition of joint ventures

Recognition of “other net asset changes” in an associate or joint venture

Leases

Leases

EFRAG and European standard setters launch additional public consultation on Leases

EFRAG launches field test on the new draft standard on Leases.
- EFRAG to hold outreach event on the Leases project  
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- IASB splits with FASB on Leases standard  
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- Leases: discussions continue on lessee accounting model  
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- Leases: the profit or loss recognition pattern emerges!  
  _A Closer Look n°57_
- Leases: the two boards take a break  
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  _IFRS news n°61_
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Levies
- An interpretation on levies charged for participation in a specific market expected soon  
  _IFRS news n°54_
- Endorsement of IFRIC 21 – Levies  
  _A Closer Look n°79_
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Mining
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  European matters n°5
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- The scope of the future standard on revenue recognition has been defined IFRS News n°31
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