Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to June 2015

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- IASB publishes exposure-draft
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- IAS 24: Mazars’ answer to the IASB’s exposure draft
  *IASB news n°4*
- New exposure draft on IAS 24
  *IFRS news n°18*
- Publication of the revised IAS 24
  *IFRS news n°28*
- Some decisions applicable to the 2009 financial statements
  *IFRS news n°25*

### Revenue recognition

- IFRS news n°6, n°7, n°11, n°12, n°14, n°26
- An overview of the main subjects discussed by the TRG at its March 2015 meeting
  *A Closer Look n°88*
- Application of IFRS 15 – Revenue recognition: a TRG update
  *A Closer Look n°85*
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.
  *IFRS news n°88*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?
  *IFRS news n°87*
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB
  *IFRS news n°87*
- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition
  *IFRS news n°47*
- IASB and FASB launch their redeliberations on the Revenue recognition project
  *A Closer Look n°41*
- IASB and FASB still discussing but close to agreement
  *A Closer Look n°62*
- IASB Discussion Paper on Revenue Recognition
  *A Closer Look n°18*
- IASB and FASB publish new Revenue Recognition standard, at last
  *IFRS News n°78*
- IASB and FASB set up a joint IFRS 15 transition group
  *IFRS News n°78*
- IASB and FASB publish joint Revenue Recognition standard at last
  *A closer Look n°79*
- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
  *A Closer Look n°87*
- IFRS draft on revenue recognition under fire
  *A Closer Look n°40*
- IFRS 15 Transition Resource Group: what were the first topics discussed?
  *A Closer Look n°82*
- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations
  *A Closer Look n°86*
- On-going joint redeliberation on Revenue Recognition
  *A Closer Look n°59, n°60, n°61*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date
  *IFRS news n°89*
- Revenue: is the development of the future IFRS now marked out?
  *A Closer Look n°13*
- Revenue recognition: EFRAG requests extension to comment period
  *European matters n°51*
- Revenue recognition: how have stakeholders responded to the IAS B’s new proposals
  *A Closer Look n°57*
- Revenue recognition: major redeliberations complete!
  *A Closer Look n°64*
- Revenue recognition: more disclosures required in interim financial statements
  *IFRS news n°49*
Revenue recognition project to be re-exposed  
*IFRS news n°46*

Revenue recognition project: redeliberations have begun!  
*A Closer Look n°58*

Revenue recognition: IASB finally decides to permit early application  
*IFRS news n°65*

Revenue Recognition: the broad principles of the future standard are known  
*A Closer Look n°71*

Revenue Recognition: where are we now?  
*A Closer Look n°32*

Shaping the conditions of recognition of revenue for construction contracts  
*IFRS news n°27*

Should we expect changes in the recognition of revenue?  
*Focus Studies n°6*

The EFRAG publishes a Discussion Paper on Revenue Recognition  
*News n°5*

The scope of the future standard on revenue recognition has been defined  
*IFRS News n°31*

The IASB and FASB continue their redeliberations on the Revenue recognition project  
*A Closer Look n°42, n°43, n°44, n°45*

The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers  
*IFRS news n°56*

The IASB confirms the single model for the recognition of revenue  
*IFRS news n°25*

The future Revenue Recognition standard will soon be published!  
*IFRS News n°67*

The new IASB exposure-draft on revenue recognition in 20 Q&A  
*A Closer Look n°50, n°51*

The IASB project on revenue recognition in 15 Q&A  
*A Closer Look n°36*

Third EFRAG Advisory Forum  
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Transition resource group created to address difficulties in implementing future revenue recognition standard  
*IFRS news n°69*

TRG holds fourth meeting  
*IFRS news n°87*

**SEC**

IFRS adoption in the US... in 2015 at the earliest!  
*IFRS News n°31*

SEC proposals for improving financial reporting in the United-States  
*IFRS n°9*

**Share-based payments**

Adoption of an amendment to IFRS 2  
*Europe news n°18*

Amendment to IFRS 2  
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Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments  
*A Closer Look n°11*

Endorsement of the IFRS 2 amendments on intra-group transactions  
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IASB considers IFRIC recommendations on IFRS 2  
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The IASB proposes three amendments to IFRS 2  
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Measurement of cash-settled plans including a performance condition  
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**Taxonomy**

A new idea to digest over the summer: taxonomy  
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XBRL at the heart of the work of the IASCF  
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**Income tax**

First application of FIN 48: US GAAP and prospects for IFRS accounts  
*Focus Studies n°6*

Draft standard on income tax  
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EFRAG publishes a Discussion Paper on accounting for corporate income taxes  
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Exposure Draft on Income Tax: part one  
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Exposure Draft on Income Tax: part two  
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IAS 12 – Uncertain tax positions: towards an interpretation  
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The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
*IFRS news n°75*

Publication of a limited amendment to IAS 12  
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Recognition and measurement of deferred tax assets when an entity is loss making  
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Recognition of deferred tax assets for unrealised losses  
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The IASB reviews the scope of its income tax project  
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The Income Tax project is back...but in a slimmed-down version  
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US GAAP

- Study of restatements in the United States between 1997 and 2006: an area for European companies to consider? *US GAAP news n°11*
- The new US GAAP Codification *IFRS news n°26*

Wording for rejection

- Consequences for financial statements *IFRIC news n°1, IFRIC news n°2*