Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to August 2015

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IASB publishes Discussion Paper on the Conceptual Framework

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ARC approves adoption of IFRIC 12

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- 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
- FASB confirms one-year deferral of Topic 606 mandatory effective date  
  IFRS News n°90
- 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
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations  
  A Closer Look n°90
- IASB and FASB publish new Revenue Recognition standard, at last  
  IFRS News n°78

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- CNC comment letter on D21  
  IFRIC News n°6
- EFRAG approves adoption of IFRIC 15 and IFRIC 16  
  European matters n°17
- IFRIC 15: clarifications  
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- IFRIC 15 has just been endorsed by the European Union  
  News n°25
- How are sales before construction is complete treated under IFRS?  
  Focus Studies n°3
- D21 – Real estate sales: IFRIC members reached a consensus!  
  A Closer Look n°12
- Publication of the final interpretations IFRIC 15  
  News n°13
- The recognition of “off plan” sales under IFRS  
  Focus Studies n°5
- 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  
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- IASB confirms one-year deferral of IFRS 15 mandatory effective date  
  IFRS news n°91
- IASB publishes exposure draft on revenue recognition  
  IFRS News n°35
- 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
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  A Closer Look n°86
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  A Closer Look n°59, n°60, n°61
- Proposed clarifications to IFRS 15 published  
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  A Closer Look n°64
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  IFRS news n°49
- Revenue recognition project to be re-exposed  
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  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
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- Transition resource group created to address difficulties in implementing future revenue recognition standard  
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- XBRL at the heart of the work of the IASCF  
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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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- 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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- The IASB reviews the scope of its income tax project  
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- Consequences for financial statements  
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