Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to November 2015

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- SEC to accept IFRS financial statements
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- Will compulsory reconciliation with US GAAP be ended?
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**Related parties**
- Adoption of IAS 24 R
  European matters n°36
- IASB publishes exposure-draft
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- IAS 24: Mazars’ answer to the IASB’s exposure draft
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- New exposure draft on IAS 24
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- Publication of the revised IAS 24
  IFRS news n°28
- Some decisions applicable to the 2009 financial statements
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**Revenue recognition**
- IASB 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 Highlights 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 Highlights n°87
- FASB confirms one-year deferral of Topic 606 mandatory effective date
  IFRS Highlights 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
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- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations
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- IASB and FASB publish new Revenue Recognition standard, at last
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- IASB and FASB set up a joint IFRS 15 transition group
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- 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
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- IASB proposals to clarify certain provisions of IFRS 15
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- IASB publishes exposure draft on revenue recognition
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- 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
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- On-going joint redeliberation on Revenue Recognition
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- Revenue: is the development of the future IFRS now marked out?
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- Revenue recognition: EFRAG requests extension to comment period
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- Revenue recognition: how have stakeholders responded to the IAS B’s new proposals
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- Revenue recognition : more disclosures required in interim financial statements
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- Revenue recognition project to be re-exposed
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- 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  
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IFRS adoption in the US... in 2015 at the earliest!  
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SEC proposals for improving financial reporting in the United-States  
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**Share-based payments**

Adoption of an amendment to IFRS 2  
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Amendment to IFRS 2  
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The IASB proposes three amendments to IFRS 2  
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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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First application of FIN 48: US GAAP and prospects for IFRS accounts  
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IASB publishes draft interpretation on uncertain tax positions (IAS 12)  
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The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making  
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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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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?  
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