Beyond the GAAP Mazars Newsletter on accounting standards

From October 2006 to December 2015

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EFRAG launches field-test on general hedge accounting

EFRAG recommends the endorsement of IFRIC 9

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Embedded derivatives and reclassifications

Endorsement of IAS 39 amendments on the novation of derivatives

ESMA issues Public Statement on accounting treatment of forbearance practices in IFRS financial statements of financial institutions

ESMA questions IFRS Interpretations Committee on restructuring of Greek government bonds

EU financial firms have not reclassified their assets

Europe will not endorse IFRS 9 in 2009

Expected loss impairment model: the main principles of the exposure draft

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Exposure draft - Derecognition of financial assets: rethinking the principles of derecognition?

Exposure Draft of narrow-scope amendments to IAS 39 and IFRS 9 on “Novation of Derivatives and Continuation of Hedge Accounting”

Exposure Draft on “Financial Instruments: Classification and Measurement”

Exposure Draft on “Classification and Measurement”: major principles and first reactions!

Exposure Draft on Financial Instruments: Amortised Cost and Impairment: the main discussion points

Exposure Draft on Hedge Accounting, first instalment of the third phase of the revision of IAS 39

Exposure Draft on Hedge Accounting: analysis of comment letters and first IASB redeliberations

Exposure Draft on Offsetting Financial Assets and Financial Liabilities

Fair value hedging: the IASB moves the debate forward

FASB proposals on financial instruments: reactions and impact on convergence

Financial assets can now be reclassified

Financial instruments: reopening the Phase I of IFRS 9

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Financial instruments puttable at fair value

Financial liabilities: redeliberations on the treatment of the credit risk component

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Hedging of a net investment in a foreign operation: a final interpretation due out soon

Hedges of a Net Investment in a Foreign Operation: how will the forthcoming IFRIC interpretation clarify the situation?

IASB approaching completion of IFRS 9 project

IASB continues deliberating on phase 3 of IFRS 9 on hedge accounting

IASB extends the scope of the relief proposed in draft amendments to IAS 39 and IFRS 9, Novation of Derivatives and Continuation of Hedge Accounting

IASB is in the process of finalising phases 1 and 2 of IFRS 9 and sets 1 January 2018 as the mandatory effective date

IASB postpones the mandatory application of IFRS 9

IASB publishes draft interpretation on foreign currency transactions including advance consideration (IAS 21)

IASB to create a transition resource group for IFRS 9

IASB to publish a new exposure draft on the impairment of financial assets in September 2011

IAS 39: Will the current review learn from history?

IAS 39 review: new developments

IFRIC D22, Hedges of a Net Investment in a Foreign Operation

IFRIC to publish a draft interpretation on the hedging of a net investment in a foreign operation

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- IFRIC 15 has just been endorsed by the European Union
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- 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*

### Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers
  *IFRS n°9*

- SEC proposal to eliminate reconciliation between IFRS and US GAAP
  *European matters n°5*

- SEC to accept IFRS financial statements
  *News n°4*

- Will compulsory reconciliation with US GAAP be ended?
  *IASB news n°7*

### Related parties

- Adoption of IAS 24 R
  *European matters n°36*

- IASB publishes exposure-draft
  *IASB news n°3*

- 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

- 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
  *A Closer Look n°18*

- IASB redeliberates proposed clarifications to IFRS 15
  *A Closer Look n°95*

- FRS 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*

- 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*

- IASB confirms one-year deferral of IFRS 15 mandatory effective date
  *IFRS news n°91*

- IASB proposals to clarify certain provisions of IFRS 15
  *A Closer Look n°92*

- 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 15: TRG considers more practical implementation issues
  *A Closer Look n°93*

- 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*
- Proposed clarifications to IFRS 15 published
  *IFRS Highlights n°91*
- Recently-published exposure draft proposes deferral of IFRS 15 effective date
  *IFRS Highlights 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
  *IASB news n°1*
- Transition resource group created to address difficulties in implementing future revenue recognition standard
  *IFRS news n°69*
- TRG holds fourth meeting
  *IFRS Highlights n°87*
- TRG meeting held in November; outlook uncertain for 2016!
  *IFRS Highlights n°95*

**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
  *IFRS n°8, n°24*
- 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
  *IFRS news n°32*
- IASB considers IFRS IC recommendations on IFRS 2
  *IFRS news n°75, n°77*
- The IASB proposes three amendments to IFRS 2
  *IFRS news n°83*
- IFRIC recommends the board to amend IFRS 2
  *IFRS news n°69*
- IFRIC 11 – Effective date in Europe
  *IFRS n°9*
- IFRIC 11 – Group and Treasury Share Transactions
  *Focus Studies n°1*
- Measurement of cash-settled plans including a performance condition
  *IFRS news n°72*
- Occupational savings plans
  *IFRIC news n°1*

**Taxonomy**
- A new idea to digest over the summer: taxonomy
  *IFRS news n°13*
- XBRL at the heart of the work of the IASCF
  *News n°20*

**Income tax**
- First application of FIN 48: US GAAP and prospects for IFRS accounts
  *Focus Studies n°6*
- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)
  *A Closer Look n°95*
- Draft standard on income tax
  *IFRS news n°21*
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes
  *European matters n°52*
- Exposure Draft on Income Tax: part one
  *A Closer Look n°22*
- Exposure Draft on Income Tax: part two
  *A Closer Look n°23*
- IAS 12 – Uncertain tax positions: towards an interpretation
  *IFRS Highlights n°83*
- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
  *IFRS Highlights n°93*
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

IFRS news n°40

Recognition and measurement of deferred tax assets when an entity is loss making

IFRS news n°72

Recognition of deferred tax assets for unrealised losses

IFRS news n°76, n°80

The IASB reviews the scope of its income tax project

IFRS news n°32

The Income Tax project is back...but in a slimmed-down version

A Closer Look n°37


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