Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to March 2016

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- What are the ESMA and AMF recommendations for the 2013 annual statements?
- What are the ESMA’s priorities for 2014 financial statements?
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- Plan to simplify the legal and accounting environment for corporates
- EC sets out accounting measures for long-term financing of the European economy
- European perspective on the move towards global accounting standards
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- Exposure-draft-Guidance on fair value measurement  
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- Disclosure proposal on Level 3 fair value measurements  
  *IFRS news* n°35
- IFRS IC rules on the classification of fair value measurements received from third parties  
  *IFRS Highlights* n°81
- IFRS Foundation and IVSC launch cooperation  
  *IFRS news* n°75
- IFRS 13 Fair Value Measurement published  
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- The IASB Publishes a near final draft of future standard on fair value measurement  
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- Accounting rules to the rescue of financial markets  
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IFRS 7: The IASB publishes a new draft amendment

IFRS 7 – Some Q&As on the eve of the first application

IFRS 7 - Transfers of financial assets: an amendment on servicing arrangements

IFRS financial statements: the main traps to avoid

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Presentation of financial statements: the EFRAG publishes the summary of two roundtables organised with September and December 2010

Presentation of the financial statements of financial institutions

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Presentation of financial statements under IFRS standards: the “revolution” is for tomorrow!

Presentation of financial statements: is the revolution just around the corner?

Presentation of items of OCI in a single statement: exposure draft expected shortly

Presentation of other comprehensive income: a win for stakeholders

Presentation of OCI when using the equity method: IFRS Interpretations Committee recommends amendment to IAS 1

Presentation of the revised IAS 1

Proposed amendments to IFRS 7 and IAS 39 abandoned

The impact of IFRS 7 and revised IAS 1 on IFRS financial information as at June 30 2007

The IASB’s portfolio of projects on the presentation of financial statements and disclosures

The IASB has decided to remove the option for the presentation of the comprehensive income into two separate statements

The IASB published amendments to IAS 1

The IASB publishes an exposure draft on the presentation of other comprehensive income (OCI)

The IASB publishes the IFRS 7 amendment

The SEC publishes comments following the review of IFRS financial statements of “Foreign Private Issuers”

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A new delay for the project on Financial Statement Presentation

Accounting for financial instruments: no change expected in the short term

Accounting for dynamic risk management (macro hedging): the essence of the project in 20 Q&A

Accounting for financial instruments – IFRS IC clarifies the application of paragraph IG B.6 of IAS 39

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Adoption of the IAS 32 amendment on the classification of rights issue

Adoption of the IAS 39 amendment, “Reclassification of Financial Instruments-Effective date and transition”

Adoption of the IAS 39 amendment “Eligible Hedged Items”

Amendments to IFRS 7 on offsetting of financial assets and liabilities: not mandatory for condensed interim financial statements!

Amendment to IAS 39 – hedged risks and portions

Amendment to IFRIC 16 - Hedging a net investment in a foreign operation

Amendment to IAS 39 and IFRS 7

Amortised cost and impairment publication of a document supplementary to the exposure draft of November 2009

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Classification of financial assets (IFRS 9 Phase 1) – IASB confirms the new asset categories and clarifies the business models criterions

Classification of financial assets (Phase I of IFRS 9) – the IASB clarifies the use of the “fair value through profit or loss” option for debt instruments in the FV-OCI category

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- Leases  
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- Definition of a lease under the future IFRS 16  
**A Closer Look n°94**

- Effective date of IFRS 16 tentatively set at 1 January 2019  
**IFRS Highlights n°93**

- EFRAG and European standard setters launch additional public consultation on Leases  
**European matters n°79**

- EFRAG feedback on the additional public consultation and outreach event on the Leases project  
**European matters n°82**

- EFRAG launches field test on the new draft standard on Leases.  
**News n°67**

- EFRAG requests public review of Leases standard prior to publication  
**European Highlights n°90**

- EFRAG to hold outreach event on the Leases project  
**European Highlights n°80**

- European adoption of IFRS 15 rescheduled  
**European Highlights n°90**

- Exposure draft on Leases: part one  
**A Closer Look n°37**

- Exposure draft on Leases: part two  
**A Closer Look n°38**

- FASB publishes new leases standard  
**IFRS Highlights n°97**

- IASB and FASB to re-expose their proposals for the Leases project  
**IFRS News n°47**

- IASB splits with FASB on Leases standard  
**A Closer Look n°76**

- IFRS 16: key points of the new Leases standard  
**A Closer Look n°96**

- Implementation of IFRS 16  
**IFRS Highlights n°97**

- Leases: a new approach emerges  
**A Closer Look n°21**

- Lease contracts in the accounts of the lessor  
**IFRS news n°23**

- Leases : continued redeliberations  
**A closer Look n°43, n°44, n°46, n°47, n°48, n°49, n°58**

- Leases: curtain falls on redeliberations  
**A Closer Look n°87**

- Leases: discussions continue on lessee accounting model  
**A Closer Look n°53**

- Leases: derecognition model for lessor accounting  
**IFRS news n°34**

- Leases: how will they be defined in the future standard?  
**IFRS Highlights n°86**

- Leases: IASB staff prepare the 2nd exposure draft  
**A Closer Look n°64**

- Leases: impairment of right-of-use asset. What are the accounting consequences under the SLE approach?  
**IFRS news n°59**

- Leases: redeliberations on major topics  
**A Closer Look n°42**

- Leases: sale and leaseback transactions  
**IFRS news n°59**

- Leases: stakeholders’ comments are over critical  
**A Closer Look n°41**

- Leases: the profit or loss recognition pattern emerges!  
**A Closer Look n°57**

- Leases: the two boards take a break  
**IFRS news n°52**

- Leases: where are we now?  
**A Closer Look n°31**

- Leases project: IASB Chairman goes on the offensive  
**IFRS news n°61**

- Some important decisions on the Leases project  
**A Closer Look n°33**

**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**

- IFRIC issues definitive interpretation on levies (IFRIC 21)  
**IFRS News n°67, A Closer Look n°68**
Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee  

Levies charged on entities that participate in a specific market – discussions continue  

Publication of two draft interpretations for comments  

Puts on non-controlling interests: the IFRS Interpretations Committee moves towards a wording for rejection  

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

Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate)  

Puts on non-controlling interests: a light at the end of the tunnel  

Management reports  

IASB publishes a non-binding framework for management commentary  

IASB proposal on management commentary  

Management commentary: IASB’s guidance to appear shortly  

Materiality  

IASB consults on the application of materiality to financial statements  

How should the concept of materiality be applied?  

Measurement  

Fair value measurement provisions  

Fair value measurement specifications  

Fair value recognition methods  

Credit risk  

“Measurement” round-tables  


Measurement in an illiquid market  

Mining  

IASB ratified the IFRIC Interpretation 20  

Mining: accounting for production stripping costs  

Mining extraction: an interpretation on the recognition of stripping costs in the production phase of a surface mine expected soon  

Minority interests  

Commitments to buy back minority interests  

Transactions with non-controlling interests: practices adopted by Groups listed on the Eurostoxx 50  

Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation?  

Provisions  

A new request for comments before the publication of amendments to IAS 37 - Provisions  

Amendments to IAS 37 – Provisions  

Dynamic provisioning enters the debate  

Evaluation of provisions  

Expected loss model  

Extension of the comment period for the IAS 37 exposure draft  

Finalisation of IAS 37 - Provisions  

IAS 37 – Non-financial liabilities  

IAS 37 round-tables  

Liabilities Project - Key points in 25 questions & answers  

Liabilities project : revision of IAS 37
Publication of a draft standard on provisions  
*IFRS News n°31*

Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37  
*IFRS News n°29*

*IFRS News n°11*

Revision of IAS 37 “Provisions”: fair value by the back door  
*IFRS n°9*

Revision of IAS 37: the Board confirms its intention to go ahead  
*A Closer Look n°37*

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**Q – R - S**

**REACH**

Conforming costs  
*IASB news n°14*

**Rate-regulated activities**

Discussion Paper on rate-regulated activities  
*IFRS News n°81*

EU will not adopt the IFRS 14 interim standard on rate-regulated activities  
*European Highlights n°93*

IASB publishes interim standard on rate-regulated activities  
*IFRS News n°74*

Regulated activities  
*IFRS News n°65*

A standard on regulated operations coming soon  
*News n°18*

Price-regulated activities  
*News n°20*

Proposed interim standard on rate-regulated activities not supported by EFRAG  
*News n°67*

Exposure Draft - Rate Regulated Activities  
*News n°25*

Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014  
*IFRS Highlights n°83*

Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!  
*A Closer Look n°26*

Rate Regulated Activities – a dead end?  
*IFRS News n°37*

The IASB resumes discussion on Rate-regulated Activities  
*IFRS News n°36*

The IASB publishes its proposed interim standard on rate-regulated activities  
*IFRS News n°66*

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**Real estate sales**

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  
*European matters n°24*

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*

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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*

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**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*

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**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*

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**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 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*

EFRAG confirms one-year deferral of Topic 606 mandatory effective date  
*IFRS Highlights n°40*

IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition  
*IFRS 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*

IFRS 15: a stabilised standard on revenue recognition at last!  
*IFRS Highlights n°96*
FRS 15: IASB and FASB decide to clarify agent versus principal considerations

IASB and FASB publish new Revenue Recognition standard at last

IASB and FASB set up a joint IFRS 15 transition group

IASB and FASB publish joint Revenue Recognition standard at last

IASB confirms one-year deferral of IFRS 15 mandatory effective date

IASB proposals to clarify certain provisions of IFRS 15

IASB publishes exposure draft on revenue recognition

IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues

IFRS 15: TRG considers more practical implementation issues

IFRS draft on revenue recognition under fire

IFRS 15 Transition Resource Group: what were the first topics discussed?

New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations

On-going joint redeliberation on Revenue Recognition

Proposed clarifications to IFRS 15 published

Recently-published exposure draft proposes deferral of IFRS 15 effective date

Revenue: is the development of the future IFRS now marked out?

Revenue recognition: EFRAG requests extension to comment period

Revenue recognition: how have stakeholders responded to the IASB’s new proposals

Revenue recognition: major redeliberations complete!

Revenue recognition: more disclosures required in interim financial statements

Revenue recognition project to be re-exposed

Revenue recognition project: redeliberations have begun!

Revenue recognition: IASB finally decides to permit early application

Revenue Recognition: the broad principles of the future standard are known

Revenue Recognition: where are we now?

Shaping the conditions of recognition of revenue for construction contracts

Should we expect changes in the recognition of revenue?

The EFRAG publishes a Discussion Paper on Revenue Recognition

The scope of the future standard on revenue recognition has been defined

The IASB and FASB continue their redeliberations on the Revenue recognition project

The IASB and the FASB analyse reactions to the second ED on revenue from contracts with customers

The IASB confirms the single model for the recognition of revenue

The future Revenue Recognition standard will soon be published!

The new IASB exposure-draft on revenue recognition in 20 Q&A

The IASB project on revenue recognition in 15 Q&A

Third EFRAG Advisory Forum

Transition resource group created to address difficulties in implementing future revenue recognition standard

TRG holds fourth meeting

TRG meeting held in November; outlook uncertain for 2016!

SEC

IFRS adoption in the US… in 2015 at the earliest!

SEC proposals for improving financial reporting in the United-States

Share-based payments

Adoption of an amendment to IFRS 2

Amendment to IFRS 2

Amendments proposed by the IASB on IFRS 2 and IFRIC 11 regarding the accounting treatment of cash-settled group share-based payments

Endorsement of the IFRS 2 amendments on intra-group transactions

IASB considers IFRS IC recommendations on IFRS 2

The IASB proposes three amendments to IFRS 2

IFRIC recommends the board to amend IFRS 2

IFRIC 11 – Effective date in Europe

IFRIC 11 – Group and Treasury Share Transactions

Measurement of cash-settled plans including a performance condition

Occupational savings plans
Taxonomy

- A new idea to digest over the summer: taxonomy
  
- XBRL at the heart of the work of the IASC

Income tax

- First application of FIN 48: US GAAP and prospects for IFRS accounts
  
- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12)
  
- Draft standard on income tax
  
- EFRAG publishes a Discussion Paper on accounting for corporate income taxes
  
- Exposure Draft on Income Tax: part one
  
- Exposure Draft on Income Tax: part two
  
- IAS 12 – Uncertain tax positions: towards an interpretation
  
- IASB publishes draft interpretation on uncertain tax positions (IAS 12)
  
- IASB publishes limited amendments to IAS 12
  
- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses
  
- The IFRS IC tentatively concludes on recognition and measurement of deferred tax assets when an entity is loss-making
  
- Publication of a limited amendment to IAS 12
  
- Recognition and measurement of deferred tax assets when an entity is loss making
  
- Recognition of deferred tax assets for unrealised losses
  
- The IASB reviews the scope of its income tax project
  
- The Income Tax project is back…but in a slimmed-down version