Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to August 2016

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Draft Interpretation D24 - Customer contributions

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European Parliament publishes four studies as part of EU adoption process for IFRS 9

Endorsement of IAS 36 amendments on disclosures on recoverable amounts

European effect study relative to IAS 1 - Presentation of financial statements

Financial Statement Presentation: EFRAG extends comment period

IASB publishes a staff draft as part of the project on the Presentation of Financial Statements

IASB publishes a summary of feedback from Disclosure Forum

IASB publishes exposure draft of limited amendments to IAS 1

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IFRIC Draft Interpretation D25 Extinguishing Financial Liabilities with Equity Instruments

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IFRS 7 disclosures on the transfer of financial assets

IFRS 7: Continuing involvement and servicing arrangements

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

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Net income and comprehensive income joined in a single statement

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

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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”

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