Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to November 2016

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

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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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REACH

- Conforming costs  IASB news n°14

Rate-regualted 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

Regulated activities

A standard on regulated operations coming soon

Price-regulated activities

Proposed interim standard on rate-regulated activities not supported by EFRAG

Exposure Draft - Rate Regulated Activities

Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014

Price-regulated activities

Proposed interim standard on rate-regulated activities

Some decisions applicable to the 2009 financial statements

Revenue recognition

American TRG discusses methods for measuring progress

An overview of the main subjects discussed by the TRG at its March 2015 meeting

Application of IFRS 15 – Revenue recognition: a TRG update

Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018.

Deferral of effective date for the Revenue standard: will the IASB follow the FASB’s lead?

EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB

EU adopts IFRS 15

FASB confirms one-year deferral of Topic 606 mandatory effective date

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

IASB and FASB launch their redeliberations on the Revenue recognition project

IASB and FASB still discussing but close to agreement

IASB Discussion Paper on Revenue Recognition

IASB redeliberates proposed clarifications to IFRS 15

IFRS 15: a stabilised standard on revenue recognition at last!

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 amendments to clarify 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 endorsement on the right track!
• 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
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• IASB considers IFRS IC recommendations on IFRS 2
  IFRS news n°75, n°77
• The IASB proposes three amendments to IFRS 2
  IFRS Highlights n°83
• IFRIC recommends the board to amend IFRS 2
  IFRS news n°69
• IFRIC 11 – Effective date in Europe
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• IFRIC 11 – Group and Treasury Share Transactions
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• Measurement of cash-settled plans including a performance condition
  IFRS news n°72
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• Publication of narrow-scope amendments to IFRS 2
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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
- IASB publishes limited amendments to IAS 12  
  IFRS Highlights n°96
- Limited amendments to IAS 12: Recognition of deferred tax assets for unrealised losses  
  A Closer Look n°97
- 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  
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- 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  
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