Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to April 2017

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EC sets out accounting measures for long-term financing of the European economy

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European Commission launches consultation on the European Supervisory Authorities

European Commission publishes report on the activities of the IFRS Foundation and EFRAG in 2015

European perspective on the move towards global accounting standards

Evaluation of 10 years of IFRS in Europe: European Commission report published

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Fair value measurement specifications

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Disclosure proposal on Level 3 fair value measurements

IFRS IC rules on the classification of fair value measurements received from third parties

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- Leases: the profit or loss recognition pattern emerges!
  A Closer Look n°57
- Leases: where are we now?
  A Closer Look n°31
Putting IFRS 16 into practice: practical advice from the IASB.

Some important decisions on the Leases project

Levies

An interpretation on levies charged for participation in a specific market expected soon

Endorsement of IFRIC 21 – Levies

IFRIC issues definitive interpretation on levies (IFRIC 21)

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

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?

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

Operating segments

European adoption of IFRS 8 – Operating Segments

Has the adoption of IFRS 8 been saved by the European survey?

IASB to 're-open' IFRS 8

IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments

IFRS 8 adoption impact study

IFRS 8; IASB launches first post-implementation review

IFRS 8 - Operating segments

The adoption of IFRS 8 "Operating segments" called into question

The IASB proposes improvements to IFRS 8 on operating segments
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
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37
- Revision of IAS 37 “Provisions”: fair value by the back door
- Revision of IAS 37: the Board confirms its intention to go ahead

Real estate sales

- CNC comment letter on D21
- EFRAG approves adoption of IFRIC 15 and IFRIC 16
- IFRIC 15 : clarifications
- IFRIC 15 has just been endorsed by the European Union
- How are sales before construction is complete treated under IFRS?
- D21 – Real estate sales: IFRIC members reached a consensus!
- Publication of the final interpretations IFRIC 15
- The recognition of “off plan” sales under IFRS

Reconciliations between IFRS and US GAAP

- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers
- SEC proposal to eliminate reconciliation between IFRS and US GAAP
- SEC to accept IFRS financial statements
- Will compulsory reconciliation with US GAAP be ended?

Related parties

- Adoption of IAS 24 R
- IASB publishes exposure-draft
- IAS 24: Mazars’ answer to the IASB’s exposure draft
- New exposure draft on IAS 24
- Publication of the revised IAS 24
- Some decisions applicable to the 2009 financial statements

Revenue recognition

- IFRS n°6, n°7, n°11, n°12, n°14, n°26
- 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.

Rate-regualted activities

- Discussion Paper on rate-regulated activities
- EU will not adopt the IFRS 14 interim standard on rate-regulated activities
- 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

Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments!

Rate Regulated Activities – a dead end?

The IASB resumes discussion on Rate-regulated Activities

The IASB publishes its proposed interim standard on rate-regulated activities

How are sales before construction is complete treated under IFRS?

D21 – Real estate sales: IFRIC members reached a consensus!

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Revenue recognition

IASB n°6, n°7, n°11, n°12, n°14, n°26

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? 

IFRS news n°87

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

IFRS Highlights n°87

EU adopts IFRS 15

European Highlights n°104

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

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

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 amendments to clarify IFRS 15

A Closer Look n°99

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 endorsement on the right track!

European Highlights n°99

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

Into the final straight before transition to IFRS 15: what can we learn from financial reporting at 31 December 2016?

A Closer Look n°109

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 Highlights 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*
- Publication of narrow-scope amendments to IFRS 2  
  *IFRS news n°101*

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*

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**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, n°2*