Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to September 2017

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IFRS Foundation amends Constitution

IFRS Foundation and IOSCO strengthen cooperation in the development and implementation of IFRS Standards

Improvements to the notes: IFRS Foundation sets a good example

Membership of ASAF

Publication of the new IASCF constitution

Review of the IASC Foundation Constitution: second step

The IASB is seeking a trustee and a new member

The IASCF to review its constitution

Two new trustees appointed at the IASCF

Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS

The SME Implementation Group appointed

The SME Implementation (SMEIG) publishes its first Q&A

The IASB continues its comprehensive review of IFRS for SMEs

Appointment to the Interpretations Committee

Appointment of new IFRIC members

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From 12 to 14 members at the IFRIC Board

Sue Lloyd appointed as chair of IFRS Interpretations Committee

ESMA calls for improvements in disclosures related to goodwill impairment

IAS 36 - Impairment of Assets: Points to note at 30 June 2009

IFRIC will not address interactions between IAS 36 and IFRS 8

IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets

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IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4

IASB sets effective date for IFRS 17 – Insurance Contracts

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Interaction between IFRS 9 and the future standard on insurance contracts: IASB proposals

Insurance contracts – Publication of a new exposure draft

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Insurance project: IASB updates webpage

EFRAG comments on the “insurance contracts” discussion paper

80% of European SMEs favour a common accounting framework

Call for comments on the SMEIG’s draft Q&As

European Commission expresses concerns regarding IFRS for SMEs

Exposure draft expected by the end of the year

IASB publishes exposure-draft on IFRS for SMEs

IASB publishes a standard for SMEs:

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IASB publishes an IFRS guide for SMEs

IFRS for SMEs: IASB decisions on simplification at last

IFRS for SMEs: the IASB launches a comprehensive review

IFRS for SMEs: what do the stakeholders think in Europe?

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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

Monitoring Board

First meeting of the Monitoring Board

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

PPE

IASB proposes narrow-scope amendments to IAS 16

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

REACH

Conforming costs

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

Real estate sales

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- How are sales before construction is complete treated under IFRS?  Focus Studies n°3
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- The recognition of “off plan” sales under IFRS  Focus Studies n°5

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

Related parties
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- New exposure draft on IAS 24  IFRS news n°18
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Revenue recognition
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- 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
- 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
- IFRS 15: how has financial reporting changed since 31 December 2016?  A Closer Look n°114
- IFRS 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
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- IFRS 15 endorsement on the right track!  European Highlights n°99
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- 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
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- 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!

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

The IASB project on revenue recognition in 15 Q&A

IFRIC considers IFRS IC recommendations on 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

Publication of narrow-scope amendments to IFRS 2

Taxonomy

A new idea to digest over the summer: taxonomy

XBRL at the heart of the work of the IASCF

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

IFRIC 23 and uncertainty over income tax treatments (interpretation of 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  
IFRS news n°75

Publication of a limited amendment to IAS 12  
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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, n°2