Beyond the GAAP
Mazars Newsletter on accounting standards

From October 2006 to December 2017

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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  

IFRS draft on revenue recognition under fire  

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

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

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!  

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  

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The IASB proposes three amendments to IFRS 2  

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- IFRS news n°72

Occupational savings plans  
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Publication of narrow-scope amendments to IFRS 2  
- IFRS news n°101

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- 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

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  - 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)  
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- IASB publishes limited amendments to IAS 12  
  - IFRS Highlights n°96

- IFRIC 23 and uncertainty over income tax treatments (Interpretation of IAS 12)  
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- 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

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- 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

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