### Beyond the GAAP

**Mazars Newsletter on accounting standards**

From October 2006 to January 2018

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- IASB publishes interim standard on rate-regulated activities
- Regulated activities
- A standard on regulated operations coming soon
- Price-regualted 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?
- 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

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- 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

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- 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?

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- 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

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- 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
- EU endorses standards and amendments
- 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!
- IFRS 15: how has financial reporting changed since 31 December 2016?
- IFRS 15: IASB and FASB decide to clarify agent versus principal considerations
- 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
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- 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
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- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations  A Closer Look n°86
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- Recently-published exposure draft proposes deferral of IFRS 15 effective date  IFRS Highlights n°89
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- 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
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- Should we expect changes in the recognition of revenue?  Focus Studies n°6
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- 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
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- 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
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- 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

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- SEC proposals for improving financial reporting in the United-States  IFRS n°9

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