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Mazars Newsletter on accounting standards

From October 2006 to June 2019

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- IFRIC 15 has just been endorsed by the European Union News n°25
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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?

Disclosures in the interim accounts under IFRS 15

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

IFRIC publishes three important decisions on 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

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
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- IASB publishes amendments to clarify IFRS 15
  A Closer Look n°99
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- IFRS 15 and Topic 606: IASB and FASB continue to discuss practical implementation issues
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- IFRS 15 endorsement on the right track!
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- IFRS 15: Learning points from disclosures in the notes at 31 December 2018
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- New standard on revenue recognition: the IASB and the FASB review the guidance on licences and performance obligations
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- On-going joint redeliberation on Revenue Recognition
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- Proposed clarifications to IFRS 15 published
  IFRS Highlights n°91
- Recently-published exposure draft proposes deferral of IFRS 15 effective date
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- Revenue recognition: major redeliberations complete!
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- Revenue recognition: IASB finally decides to permit early application
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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
- 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

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

Revision of amendments to IFRS 2 on the classification and measurement of share-based payment transactions

Adoption of an 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

Measurement of cash-settled plans including a performance condition

Occupational savings plans

Publication of narrow-scope amendments to IFRS 2

Share-based payment research project

Taxonomy

A new idea to digest over the summer: taxonomy

ESEF regulation published in the OJEU

Single electronic reporting format (ESEF): ESMA publishes draft taxonomy updates

XBRL at the heart of the work of the IASCF

Income tax

Agenda decision on IAS 37: deposits relating to taxes that are outside the scope of IAS 12

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

European Commission adopts IFRIC 23 interpretation

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

Publication of a limited amendment to IAS 12

Recognition and measurement of deferred tax assets when an entity is loss making

Recognition of deferred tax assets for unrealised losses
The IASB reviews the scope of its income tax project

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The Income Tax project is back... but in a slimmed-down version

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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

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