Beyond the GAAP

Mazars Newsletter on accounting standards

From October 2006 to August 2019

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- ESMA publishes six new Q&A on its guidelines on Alternative Performance Measures
- ESMA seeks to circumscribe use of financial indicators
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- What are the ESMA and AMF recommendations for the 2013 annual statements?
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- ESMA and AMF publish recommendations for 2018 financial reporting

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- Accounting recommendations from the High-Level Expert Group on Sustainable Finance
- Plan to simplify the legal and accounting environment for corporates
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The IFRS Interpretations Committee publishes the “Due process Handbook for the IFRIC”  

EFRAG calls on the IASB to introduce a public fatal flaw review  

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IASB funding reviewed  

IASB makes major changes to its work plan  

IASB launches a public consultation on its work plan  

IASB public consultation on the work plan: feedback statement expected shortly  

IASB puts standard-setting on hold to work on better communication in financial reporting  

IASB to defer the effective date of IFRS 9  

IASB unveils its mission statement  

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The credit crunch and the IASB’s implication  

The IASB ends its improvement projects on IFRS 8 and discount rates  

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The IASB starts to put its research programme in order  

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- IASB publishes interim standard on rate-regulated activities
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- A standard on regulated operations coming soon
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- 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
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- The recognition of “off plan” sales under IFRS

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