Beyond the GAAP
MAZARS’ NEWSLETTER ON ACCOUNTING STANDARDS

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The IASB may propose to postpone the effective date of IFRS 9 to 1 January 2015  
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The IASB publishes the final text of the IFRS 9 amendment on symmetric prepayment options  
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The IASB publishes its FICE discussion paper  
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The IASB publishes the full and final version of IFRS 9 on financial instruments!  
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The IFRIC clarifies the meaning of “significant or prolonged decline”  
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The IFRS Interpretations Committee publishes a tentative decision on the recognition of the Greek debt restructuring plan

The FASB continues to redeliberate financial liabilities and draws closer to IFRS 9

The FASB publishes its exposure draft on financial instruments

Third meeting of ITG dealing with impairment issues under IFRS 9

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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 publishes the outcomes from the IASB’ Agenda Consultation 2011

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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- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4 
  European Highlights n°95
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EFRAG publishes three background briefing papers on insurance contracts

EFRAG publishes results of field test on Insurance Contracts exposure draft

European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9

EU endorses standards and amendments

First TRG meeting on the introduction of IFRS 17

Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?

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

IASB planning amendments to IFRS 17 – Insurance Contracts

IASB sets effective date for IFRS 17 – Insurance Contracts

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Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches

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

Insurance Contract Project – phase II

Insurance contracts project IFRS 4 phase II – latest developments

Insurance contracts – Publication of a new exposure draft

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part one)

Insurance contracts (IFRS 4 phase II): what stage are we of the project? (part two)

"Insurance" Discussion Paper: initial lessons from the consultation process

Insurance project: IASB updates webpage

"Insurance" working party seeks candidates

Key points of the ED on amendments to IFRS 17

Limiting the consequences of the different effective dates of IFRS 9 and future IFRS 4: IASB confirms main principles of exposure draft

Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB amends the insurance ‘predominance ratio’ calculation for eligibility for the deferral approach

Limiting the impact of the different effective dates of IFRS 9 and IFRS 4: the IASB concludes its deliberations and authorises exemptions for the accounts of equity-accounted insurance entities

Publication of exposure draft on IFRS 17 amendments

Recognition of an insurance policy

Second meeting of the IFRS 17 TRG

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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

ED published on Deferred Tax related to Assets and Liabilities arising from a Single Transaction (proposed amendments to IAS 12)

ESMA sets out expectations regarding deferred tax assets resulting from carry-forward of tax losses

European Commission adopts IFRIC 23 interpretation

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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)

Impacts of initial application of IFRIC 23 in IFRS interim financial statements to 30 June 2019

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

Presentation of assets or liabilities related to uncertain tax positions

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The IASB reviews the scope of its income tax project

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

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Definition of a lease under the future IFRS 16

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EFRAG and European standard setters launch additional public consultation on Leases

EFRAG feedback on the additional public consultation and outreach event on the Leases project

EFRAG to hold outreach event on the Leases project

EU endorses standards and amendments

European adoption of IFRS 15 rescheduled

Exposure draft on Leases: part one

Exposure draft on Leases: part two

FASB publishes corrections and improvements to revenue standard

FASB publishes new leases standard

French national accounting standards setter publishes a statement of conclusions on French commercial property leases

IASB and FASB to re-expose their proposals for the Leases project

IASB splits with FASB on Leases standard

IFRS 16: Disclosures required in the first interim financial statements

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If you have any further questions or need additional assistance, please let me know. I'm here to help!
- IFRS 16: financial communication is still limited a year before its effective date  
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- IFRS 16 endorsement submitted to the European Parliament and Council for approval  
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- Endorsement of IFRIC 21 – Levies  
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- IFRIC issues definitive interpretation on levies (IFRIC 21)  
  IFRS News n°67, A Closer Look n°68
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Put options written on non-controlling interests: Draft interpretations from the IFRS Interpretations Committee  
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The IASB proposes improvements to IFRS 8 on operating segments  
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Liabilities project: revision of IAS 37  
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- Discussion Paper on rate-regulated activities  
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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

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

Reconciliations between IFRS and US GAAP

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?

Related parties

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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

Revenue recognition

Accounting for costs to fulfil a contract using a method for measuring progress based on outputs

Agenda decision on IFRS 15: identification of goods or services promised to a customer

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?

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 (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)
- 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)
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