



Beyond the GAAP

MAZARS' NEWSLETTER ON ACCOUNTING STANDARDS

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- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
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- IFRS for SMEs: what do the stakeholders think in Europe? *IFRS news n°34*
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- IFRIC will not address interactions between IAS 36 and IFRS 8
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- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets
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- Accounting for insurance contracts set to change over to IFRS 17
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- EFRAG launches limited update of IFRS 17 impact analysis
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- EFRAG publishes three background briefing papers on insurance contracts
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- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9
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- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16
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- IFRS 16: financial communication is still limited a year before its effective date
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- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
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- Puts on non-controlling interests: an amendment to IFRSs rather than just an Interpretation? *A Closer Look n°36*
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- Puts on non-controlling interests: towards a scope amendment of IAS 32? *A Closer Look n°43*
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- IASB to 're-open' IFRS 8 *IFRS news n°54*
- IASB publishes conclusions of post-implementation review of IFRS 8 - Operating Segments *A Closer Look n°69*
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- IFRS 8; IASB launches first post-implementation review *IFRS news n°58*
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- Liabilities project : revision of IAS 37 *IFRS News n°35*
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- Proposed amendments to IAS 37 on onerous contracts
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- Proposed interim standard on rate-regulated activities not supported by EFRAG
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- Rate-regulated Activities: at least an exposure draft that does not deal with Financial Instruments!
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- Rate Regulated Activities – a dead end? *IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities
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- The IASB publishes its proposed interim standard on rate-regulated activities
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- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union
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- How are sales before construction is complete treated under IFRS?
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- D21 – Real estate sales: IFRIC members reached a consensus!
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- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended?
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- Adoption of IAS 24 R *European matters n°36*
- IASB publishes exposure-draft *IASB news n°3*
- IAS 24: Mazars’ answer to the IASB’s exposure draft
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- New exposure draft on IAS 24 *IFRS news n°18*
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- American TRG discusses methods for measuring progress
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- An overview of the main subjects discussed by the TRG at its March 2015 meeting
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- IASB and FASB still discussing but close to agreement
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- IASB Discussion Paper on Revenue Recognition
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- IASB and FASB set up a joint IFRS 15 transition group
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- IASB proposals to clarify certain provisions of IFRS 15
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- IASB publishes exposure draft on revenue recognition
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