



Beyond the GAAP

MAZARS' NEWSLETTER ON ACCOUNTING STANDARDS

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ESMA (see also CESR)

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- ESMA makes some recommendations regarding the implications of the COVID-19 pandemic on the half-yearly financial reports
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- ESMA publishes an opinion on the recognition of contributions to Deposit Guarantee Schemes in IFRS accounts
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- ESMA publishes new Q&As on its Alternative Performance Measures (APM) guidelines
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- IASCF trustees publish the “Due process Handbook for the IFRIC” *IFRIC news n°3*
- EFRAG calls on the IASB to introduce a public fatal flaw review *European Highlights n°81*
- IFRIC draft Due Process Handbook *IFRIC news n°2*
- The annual improvements process : proposals to amend the Due Process Handbook for the IASB *IFRS news n°37*

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- Hyperinflation in Argentina: IAS 29 is back on the menu *A Closer Look n°128*
- IPTF publishes document for discussion on hyperinflationary economies *IFRS Highlights n°140*

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- A new look for IFRS.org! *IFRS Highlights n°112*
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- Consultation on IASB work plan 2016-2020 *IFRS Highlights n°91*
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- IASB agenda *IFRS news n°13*
- IASB Board expanded *IFRS news n°19*
- IASB Chair heralds move towards more integrated information *IFRS Highlights n°138*
- IASB funding reviewed *News n°9*
- IASB makes major changes to its work plan *A Closer Look n°35*
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- IASB publishes the outcomes from the IASB’ Agenda Consultation 2011 *A Closer Look n°62*
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- IASB to defer the effective date of IFRS 9 *IFRS news n°47*
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- Impact of the COVID-19 pandemic on IASB work plan
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- New projects on the agenda: issuance rights, business combinations under common control, management commentary, etc. *IASB news n°7*
- The credit crunch and the IASB's implication
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- The IASB ends its improvement projects on IFRS 8 and discount rates
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- IASB stakeholder consultations resume from May 2019
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- The IASB starts to put its research programme in order
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- Four IASB members re-appointed for second term
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- Round table on IASCF governance *IFRS news n°13*
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- 80% of European SMEs favour a common accounting framework
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- Call for comments on the SMEIG's draft Q&As
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- European Commission expresses concerns regarding IFRS for SMEs
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- Exposure draft expected by the end of the year
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- IASB publishes exposure-draft on IFRS for SMEs
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- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs
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- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last
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- IFRS for SMEs: the IASB launches a comprehensive review
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- Appointment to the Interpretations Committee
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- IFRIC vacancies
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- From 12 to 14 members at the IFRIC Board *News n°11*
- Sue Lloyd appointed as chair of IFRS Interpretations Committee
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- Discussion paper on goodwill and impairment
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- ESMA calls for improvements in disclosures related to goodwill impairment
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- IAS 36 - Impairment of Assets: Points to note at 30 June 2009
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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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- A transition resource group for IFRS 17
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- Accounting for insurance contracts set to change over to IFRS 17
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- Amendments to IFRS 17 and IFRS 4 published
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- Comments on Exposure Draft of amendments to IFRS 17 and IASB's plan of action
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- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4
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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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- EFRAG publishes results of field test on *Insurance Contracts* exposure draft
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- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9
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- EU endorses standards and amendments
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- First TRG meeting on the introduction of IFRS 17
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- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel?
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- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4
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- IASB planning amendments to IFRS 17 – Insurance Contracts
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- Publication of exposure draft on IFRS 17 amendments
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- Second meeting of the IFRS 17 TRG
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- The IASB's redeliberations on upcoming amendments to IFRS 17 are complete
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- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
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- EFRAG publishes draft endorsement advice recommending EU endorsement of IFRS 16 *European Highlights n°108*
- EFRAG recommends European Union endorsement of IFRS 16 *European Highlights n°109*
- EFRAG requests public review of Leases standard prior to publication *European Highlights n°90*
- EFRAG to hold outreach event on the Leases project *European Highlights n°80*
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- European adoption of IFRS 15 rescheduled *European Highlights n°90*
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- FASB publishes new leases standard *IFRS Highlights n°97*
- French national accounting standards setter publishes a statement of conclusions on French commercial property leases *IFRS Highlights n°119*
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- IFRS 16: financial reporting still inadequate at 30 June 2018 *A Closer Look n°127*
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- Leases: IASB staff prepare the 2nd exposure draft *A Closer Look n°64*
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- Leases project: IASB Chairman goes on the offensive *IFRS news n°61*
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- The IFRS IC stands by its assessment of the term of a lease *A Closer Look n°139*

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- Endorsement of IFRIC 21 – Levies *A Closer Look n°79*
- IFRIC issues definitive interpretation on levies (IFRIC 21) *IFRS News n°67, A Closer Look n°68*
- Levies charged by public authorities on entities that operate in a specific market – Draft interpretation from the IFRS Interpretation Committee *A Closer Look n°57*
- Levies charged on entities that participate in a specific market – discussions continue *IFRS news n°62*
- Publication of two draft interpretations for comments *IFRS news n°56*

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- IASB amends definition of "material" *IFRS Highlights n°126*
- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
- How should the concept of materiality be applied? *A Closer Look n°95*
- Materiality: the IASB publishes two documents *IFRS Highlights n°114*
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- Measurement – round-table discussions in London - January 2007 *Focus Studies n°3*
- Measurement in an illiquid market *IFRS news n°21*

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- IASB ratified the IFRIC Interpretation 20 *IFRS news n°48*
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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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- 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*
- IFRS 8 adoption impact study *IASB news n°5*
- IFRS 8; IASB launches first post-implementation review *IFRS news n°58*
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- The adoption of IFRS 8 "Operating segments" called into question *IASB news n°4*
- The IASB proposes improvements to IFRS 8 on operating segments *IFRS Highlights n°109*

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- Evaluation of provisions *IASB news n°7*
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- IAS 37 round-tables *IASB news n°2*
- Liabilities Project - Key points in 25 questions & answers *A Closer Look n°30*
- Liabilities project : revision of IAS 37 *IFRS News n°35*
- Publication of a draft standard on provisions *IFRS News n°31*
- Proposed amendments to IAS 37 on onerous contracts *A Closer Look n°128*
- Publication of an exposure draft on the measurement of liabilities within the scope of IAS 37 *IFRS news n°29*
- Review of IAS 37 – Provisions *IFRS news n°11*
- Revision of IAS 37 “Provisions”: fair value by the back door *IFRS n°9*
- Revision of IAS 37: the Board confirms its intention to go ahead *A Closer Look n°37*

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- Discussion Paper on rate-regulated activities *IFRS news n°81*
- EU will not adopt the IFRS 14 interim standard on rate-regulated activities *European Highlights n°93*

- IASB publishes interim standard on rate-regulated activities *IFRS news n°74*
- Regulated activities *IFRS news n°65*
- A standard on regulated operations coming soon It *News n°18*
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- Proposed interim standard on rate-regulated activities not supported by EFRAG *News n°67*
- Exposure Draft - Rate Regulated Activities *News n°25*
- Is there anything missing from the balance sheet? Outreach event jointly organised by EFRAG and the IASB on 18 December 2014 *IFRS Highlights n°83*
- Rate-regulated Activities: at last an exposure draft that does not deal with Financial Instruments! *A Closer Look n°26*
- Rate Regulated Activities – a dead end? *IFRS news n°37*
- The IASB resumes discussion on Rate-regulated Activities *IFRS news n°36*
- The IASB publishes its proposed interim standard on rate-regulated activities *IFRS news n°66*

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- CNC comment letter on D21 *IFRIC news n°6*
- EFRAG approves adoption of IFRIC 15 and IFRIC 16 *European matters n°17*
- IFRIC 15 : clarifications *European matters n°24*
- IFRIC 15 has just been endorsed by the European Union *News n°25*
- How are sales before construction is complete treated under IFRS? *Focus Studies n°3*
- D21 – Real estate sales: IFRIC members reached a consensus! *A Closer Look n°12*
- Publication of the final interpretations IFRIC 15 *News n°13*
- The recognition of “off plan” sales under IFRS *Focus Studies n°5*

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- 20-F: SEC eliminates US GAAP reconciliation requirement for foreign issuers *IFRS n°9*
- SEC proposal to eliminate reconciliation between IFRS and US GAAP *European matters n°5*
- SEC to accept IFRS financial statements *News n°4*
- Will compulsory reconciliation with US GAAP be ended? *IASB news n°7*

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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 *IASB news n°4*
- New exposure draft on IAS 24 *IFRS news n°18*
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- Some decisions applicable to the 2009 financial statements *IFRS news n°25*

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- Agenda decision on IFRS 15: identification of goods or services promised to a customer *IFRS news n°129*
- American TRG discusses methods for measuring progress *IFRS Highlights n°99*
- An overview of the main subjects discussed by the TRG at its March 2015 meeting *A Closer Look n°88*
- Application of IFRS 15 – Revenue recognition: a TRG update *A Closer Look n°85*
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