Beyond the GAAP Index

Mazars Newsletter on accounting standards

From October 2006 to December 2018

Application of standards and interpretations

Assets held for sale and discontinued operations

B

Biological assets

Borrowing costs

Business combinations

C

CESR (see also ESMA)

Conceptual Framework

Concession arrangements

Consolidation

Contingent pricing

Control

Convergence

Customer contribution

Customer loyalty programmes

D - E

Equity

ESMA (see also CESR)

Europe

Extractive activities

F

Fair value

FASB

Financial crisis

Financial information

Financial instruments

MAZARS

MAZARS

First-time Adoption

Functional currency

G - H

Handbook

IFRS Interpretations Committee (ex IFRIC)

Impairment

Insurance contracts

Intangible assets

Interim Financial Reporting

Investement Property

IOSCO

Joint arrangements

Joint ventures

Leases

Levies

M

Management reports

Materiality

Measurement

Mining

Minority interests

Monitoring Board

N - O

Operating segments

P

PPE

Provisions

Q – R - S

REACH

Rate-regualted activities

U – V – W - X – Y - Z

US GAAP

Wording for rejection