

Beyond the GAAP

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Mazars Newsletter on accounting standards



From October 2006 to December 2018

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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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- 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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- The SME Implementation Group appointed *News n°36*
- The SME Implementation (SMEIG) publishes its first Q&A
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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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- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4
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- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9
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- IFRIC 15 has just been endorsed by the European Union
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