Beyond the GAAP

MAZARS' NEWSLETTER ON ACCOUNTING STANDARDS

INDEX
Oct. 2006 to April. 2020

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- IPTF publishes document for discussion on hyperinflationary economies *IFRS Highlights n°140*

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- IASB publishes the outcomes from the IASB' Agenda Consultation 2011 *A Closer Look n°62*
- IASB puts standard-setting on hold to work on better communication in financial reporting *A Closer Look n°105*
- IASB publishes 2020 consultation schedule *IFRS Highlights n°140*
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- Impact of the COVID-19 pandemic on IASB work plan *IFRS Highlights n°143*
- 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 *IFRS news n°15*
- The IASB ends its improvement projects on IFRS 8 and discount rates *IFRS news n°130*
- IASB stakeholder consultations resume from May 2019 *IFRS Highlights n°132*
- The IASB starts to put its research programme in order *IFRS Highlights n°100*
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- Death of Wayne Upton, chair of the IFRS IC *IFRS Highlights n°103*
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- IFRS Foundation considers the contribution of IFRS standards to the public good *IFRS Highlights n°118*
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- The IASCF to review its constitution *IFRS news n°11, news n°14*
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- Use of IFRS as % of GDP is limited by two large jurisdictions that do not permit use of IFRS *IFRS Highlights n°98*

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- Call for comments on the SMEIG's draft Q&As *IFRS news n°48*
- European Commission expresses concerns regarding IFRS for SMEs *European matters n°6*
- Exposure draft expected by the end of the year *Focus Studies n°1*
- IASB publishes exposure-draft on IFRS for SMEs *IASB news n°3*
- IASB publishes a standard for SMEs: *IFRS news n°25*
- IASB publishes amendments to IFRS for SMEs *IFRS Highlights n°89*
- IASB publishes an IFRS guide for SMEs *IFRS news n°68*
- IFRS for SMEs: IASB decisions on simplification at last *IFRS news n°19*
- IFRS for SMEs: the IASB launches a comprehensive review *IFRS news n°57*
- IFRS for SMEs: what do the stakeholders think in Europe? *IFRS news n°34*
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- Appointment to the Interpretations Committee *IFRS Highlights n°101*
- Appointment of new IFRIC members *IFRIC news n°4,News n°13, News n°34*
- IFRIC vacancies *News n°7*
- From 12 to 14 members at the IFRIC Board *News n°11*
- Sue Lloyd appointed as chair of IFRS Interpretations Committee *IFRS Highlights n°108*

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- IAS 36 - Impairment of Assets: Points to note at 30 June 2009 *A Closer Look n°24*
- IFRIC will not address interactions between IAS 36 and IFRS 8 *IFRS news n°30*
- IASB proposes amendments to IAS 36 disclosures on recoverable amount of impaired assets *IFRS news n°63*
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- A transition resource group for IFRS 17 *IFRS Highlights n°114*
- Accounting for insurance contracts set to change over to IFRS 17 *IFRS Highlights n°111*
- Comments on Exposure Draft of amendments to IFRS 17 and IASB's plan of action *A Closer Look n°138*
- EFRAG comments on the "insurance contracts" discussion paper *News n°6*
- EFRAG criticises IASB proposals on interaction between IFRS 9 and the future IFRS 4 *European Highlights n°95*
- EFRAG launches insurance project field test *European matters n°68*
- EFRAG launches limited update of IFRS 17 impact analysis *European Highlights n°140*
- EFRAG publishes three background briefing papers on insurance contracts *European Highlights n°120*
- EFRAG publishes results of field test on *Insurance Contracts* exposure draft *European matters n°74*
- European Commission publishes a draft text allowing financial conglomerates to defer application of IFRS 9 *European matters n°113*
- EU endorses standards and amendments *European Highlights n°116*
- First TRG meeting on the introduction of IFRS 17 *IFRS Highlights n°119*
- Future IFRS 4 – Insurance Contracts: a light at the end of the tunnel? *IFRS Highlights n°97*
- IASB consults on limiting consequences of different effective dates of IFRS 9 and new IFRS 4 *IFRS Highlights n°95*
- IASB planning amendments to IFRS 17 – Insurance Contracts *IFRS Highlights n°129, n°130, n°131*
- IASB sets effective date for IFRS 17 – Insurance Contracts *IFRS Highlights n°105*
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- IFRS 17 deliberations reach an end *IFRS Highlights n°132*

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- Interactions between IFRS 9 and the forthcoming Insurance Contracts standard: IASB publishes definitive optional approaches *A Closer Look n°103*
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- Insurance Contract Project – phase II *IASB news n°4*
- Insurance contracts project IFRS 4 phase II - latest developments *A Closer Look n°71*
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- Recent IASB decisions on proposed amendments to IFRS 17 *A Closer Look n°139*
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- First application of FIN 48: US GAAP and prospects for IFRS accounts *Focus Studies n°6*
- Draft interpretation on Uncertainty over Income Tax Treatments (IAS 12) *A Closer Look n°95*
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- EFRAG publishes a Discussion Paper on accounting for corporate income taxes *European matters n°52*
- ED published on Deferred Tax related to Assets and Liabilities arising from a Single Transaction (proposed amendments to IAS 12 *IFRS Highlights n°135*
- ESMA sets out expectations regarding deferred tax assets resulting from carry-forward of tax losses *A Closer Look n°135*
- European Commission adopts IFRIC 23 interpretation *European highlights n°126*
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- Exposure draft published on transfers of investment property *IFRS Highlights n°94*
- Transfers of Investment Property: IASB issues amendments to IAS 40 *IFRS Highlights n°106*

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- Effective date of IFRS 16 tentatively set at 1 January 2019 *IFRS Highlights n°93*
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- 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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- 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*
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- Management commentary: IASB's guidance to appear shortly *IFRS news n°37*

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- IASB consults on the application of materiality to financial statements *IFRS Highlights n°93*
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- 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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- Put options written over non-controlling interests: IFRS Interpretations Committee keeps control (with a broader mandate) *IFRS News n°39*
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- 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*
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- Dynamic provisioning enters the debate *IFRS news n°21*
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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*
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- 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*
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- 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*
- Price-regulated activities *News n°20*
- 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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- 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*
- Publication of the revised IAS 24 *IFRS news n°28*

- 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*
- Coming soon: an exposure draft to defer the effective date of IFRS 15 to 1 January 2018. *IFRS Highlights n°88*
- Deferral of effective date for the Revenue standard: will the IASB follow the FASB's lead? *IFRS news n°87*
- Disclosures in the interim accounts under IFRS 15 *A Closer Look n°122*
- EFRAG recommends endorsement of IFRS 15 with effective date as determined by IASB *IFRS Highlights n°87*
- EU adopts IFRS 15 *European Highlights n°104*
- EU endorses standards and amendments *European Highlights n°116*
- FASB confirms one-year deferral of Topic 606 mandatory effective date *IFRS Highlights n°90*
- IASB and FASB discuss the mandatory effective date of the future standard on revenue recognition *IFRS news n°47*
- IASB and FASB launch their redeliberations on the Revenue recognition project *A Closer Look n°41*
- IASB and FASB still discussing but close to agreement *A Closer Look n°62*
- IASB Discussion Paper on Revenue Recognition *A Closer Look n°18*
- IASB redeliberates proposed clarifications to IFRS 15 *A Closer Look n°95*
- IFRIC publishes three important decisions on IFRS 15 *A Closer Look n°120*
- IFRS 15: a stabilised standard on revenue recognition at last! *IFRS Highlights n°96*
- IFRS 15: how has financial reporting changed since 31 December 2016? *A closer Look n°114*
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- IASB and FASB publish joint Revenue Recognition standard at last *A closer Look n°79*
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- The future Revenue Recognition standard will soon be published! *IFRS News n°67*
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