

## **2024 References to Academic studies in IASB board papers**

### *January 2024*

AP16A Amendment to classification and measurement of financial instruments. Feedback analysis- assessment of contractual cash flows – general.

[ap16a-feedback-analysis-assessment-of-contractual-cash-flows-general.pdf \(ifrs.org\)](#)

### *February 2024*

AP27C Post-implementation review of IFRS 9 – Impairment

[ap27c-literature-review-update.pdf \(ifrs.org\)](#)

### *March 2024*

AP27A Academic research from Lancaster University on application of IFRS 7 Financial Instruments: Disclosures

[IFRS 7 Financial Instruments: Disclosures](#)

AP6C Post-implementation review of IFRS 15 – Disclosure requirements

[ap6c-ifrs-15-pir-disclosure-requirements.pdf](#)

### *April 2024*

Digital Financial Reporting: Facilitating comparability and analysis of financial reports

[digitalreportingarticle-april2024.pdf \(ifrs.org\)](#)

AP17B Intangible assets – Literature review

[ap17b-intangible-assets-academic-literature-review.pdf \(ifrs.org\)](#)

### *May 2024*

AP 6B Post implementation of IFRS 15 – Academic literature review update

[ap6b-academic-literature-review-update.pdf \(ifrs.org\)](#)

### *June 2024*

AP10A Horizon scanning activities and feedback summary

[ap10a-horizon-scanning-feedback-summary.pdf \(ifrs.org\)](#)

## **2023 References to Academic studies in IASB board papers**

### *February 2023*

AP27D PIR of IFRS 9 Impairment

[Microsoft Word - AP27D Summary of academic literature review \(ifrs.org\)](#)

### *March 2023*

AP6F Post-implementation review of IFRS 15 – Revenue from Contracts with Customers

[ap6f-ifr-15-pir-summary-of-academic-literature.pdf \(ifrs.org\)](#)

### *September 2023*

AP14 Climate-related risks in Financial Statements

[ap14-cover-paper.pdf \(ifrs.org\)](#)

19A Extractive Activities

[AP19A: Disclosure feedback summary \(ifrs.org\)](#)

AP30B Second comprehensive review of the IFRS for SMEs Accounting Standard – Characteristics of SMEs

[Microsoft Word - AP30B Characteristics of SMEs \(ifrs.org\)](#)

## **2022 References to Academic studies in IASB board papers**

### *January 2022*

AP 21A Primary Financial Statement: Management performance measures – disclosures – usefulness and reconciliations

<https://www.ifrs.org/content/dam/ifrs/meetings/2022/january/iasb/ap21a-pfs-management-performance-measures-disclosures-usefulness-and-reconciliations.pdf>

### *April 2022*

AP 3B Post implementation review of IFRS 9 – Classification and measurement

AP18A Goodwill and Impairment – Feedback from additional outreach on disclosures

AP18B Goodwill and Impairment – Possible ways forward

<https://www.ifrs.org/content/dam/ifrs/meetings/2022/april/iasb/ap18a-goodwill-and-impairment-feedback-from-additional-outreach-activities.pdf>

### *May 2022*

AP18A Goodwill and Impairment: Academic evidence

<https://www.ifrs.org/content/dam/ifrs/meetings/2021/may/iasb/ap18f-academic-evidence.pdf>

### *July 2022*

ASAF Meeting AP1 Goodwill and impairment (slide 23)

[ap1-goodwill-and-impairment.pdf \(ifrs.org\)](#)

### *September 2022*

19A Extractive Activities

[AP19A: Disclosure feedback summary \(ifrs.org\)](#)

### *October 2022*

AP3A PIR IFRS 9 – Classification and measurement

[ap3a-equity-instruments-and-other-comprehensive-income.pdf \(ifrs.org\)](#)

AP12A Provisions – Targeted improvements (Discount rates – non-performance risk)

[ap12a-provisions-discount-rates-non-performance-risk.pdf \(ifrs.org\)](#)

### *December 2022*

AP25A A digital financial reporting strategic framework

[ap25a-a-digital-financial-reporting-strategic-framework \(ifrs.org\)](#)