

2020 Agenda Consultation: IFRS Interpretations Committee

Topics referred 2016-2019

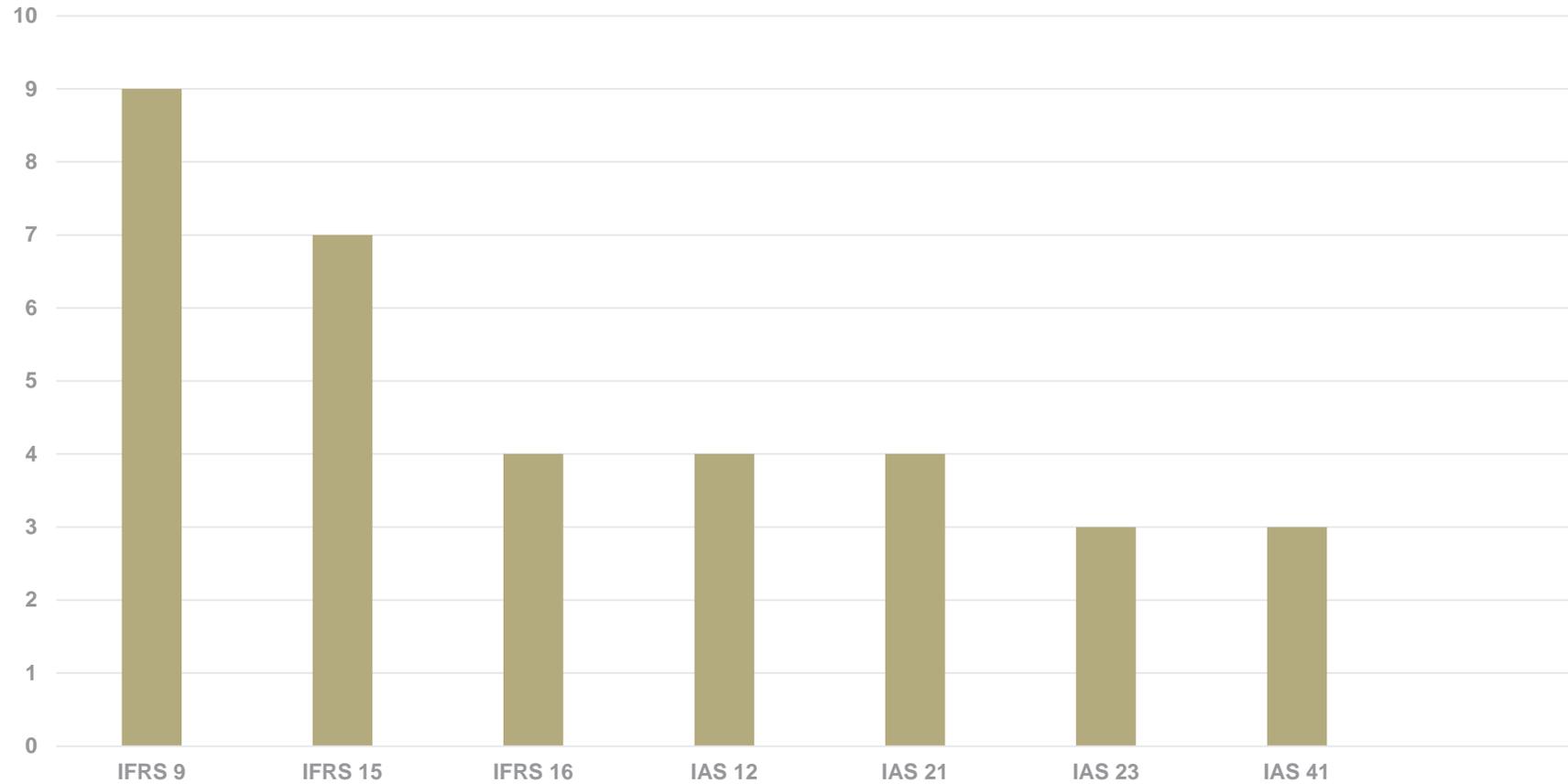
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The views expressed in this presentation are those of the presenter, not necessarily those of the International Accounting Standards Board or the IFRS Foundation.

Topics referred to the Interpretations Committee

- As a reminder of topics raised with the Interpretations Committee since the last agenda consultation, the next slide shows the number of issues referred, by individual Standard
 - for the period from January 2016 to September 2019
 - Standards for which 2 or fewer questions were referred have been omitted for simplicity
- The following comments may be useful:
 - IFRSs 9, 15 and 16 attracted the most referrals—questions are frequently raised on new Standards when they are applied for the first time
 - 2 of the IAS 12 topics and 1 of the IAS 23 topics also relate to first-time application of new requirements
 - The Committee received four questions on IAS 21 as a result of inflationary circumstances in South America

Topics referred Jan 2016-Sept 2019



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