
IFRS Foundation Trustees meeting – Due Process Oversight Committee

Date **October 2026**
Topic **Material to support the application of IFRS Standards — review of due process**
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This document is prepared for discussion at a public meeting of the IFRS Foundation Trustees' Due Process Oversight Committee (DPOC). The Trustees are responsible for governance of the IFRS Foundation, oversight of the International Accounting Standards Board (IASB) and the International Sustainability Standards Board (ISSB), and for delivery of the IFRS Foundation's objectives as set out in the IFRS Foundation *Constitution*.

Purpose

1. The purpose of this paper is to report to the DPOC, in accordance with paragraph 8.11 of the Due Process Handbook (*Handbook*), on the educational material published by the Foundation on its website to support the consistent application of IFRS Accounting Standards and IFRS Sustainability Disclosure Standards. The report covers the year to 30 September 2026.
2. The staff confirms that all material to support application of IFRS Standards published in the year to 30 September 2026 has received the level of review required by the *Handbook*.

Question for the DPOC

3. **On the basis of the descriptions set out in the Appendix, does the DPOC agree that educational material published in the year to 30 September 2026 has been appropriately reviewed as specified by paragraph 8.11 of the *Handbook*?**

Background

4. 'Material to support application of IFRS Standards' refers to material published on the IFRS Foundation website related to issued IFRS Accounting Standards and IFRS Sustainability Disclosure Standards, including webcasts, podcasts, e-learning modules, articles, presentations for conferences and materials supporting the *IFRS for SMEs* Accounting Standard, that is it does not include any materials relating to current projects. For these purposes it does not include:
 - (a) Illustrative Examples accompanying an IFRS Accounting Standards and that are published with that Accounting Standard—these form part of the package that is balloted by the IASB;
 - (b) Agenda Decisions published by the Interpretations Committee—the Committee follows the due process requirements in paragraphs 8.2–8.7 of the *Handbook*.
5. Paragraphs 8.8 and 8.9 of the *Handbook* explain that:

...[Material to support the application of IFRS Standards] is not part of the Standards and their accompanying materials and cannot add or change requirements in the Standards.

Because this material supports the Standards without adding or changing requirements, it is not developed in public meetings and is not subject to public consultation. However, it is subject to quality-assurance processes reflecting the material's nature, complexity and expected audience, and to ensure that the

material does not add or change requirements in the Standards and is clearly distinguished from the Standards.

6. Paragraph 8.11 of the *Handbook* specifies the review required for educational material as follows:

In order to meet the assurances in paragraph 8.10, the material described is subjected to at least the following level of review:

- a. high-level summaries of the requirements in an IFRS Standard, such as introductory webcasts on a new Standard, are reviewed by a board member;
- b. more detailed materials explaining the requirements in a Standard, such as a webcast on specific aspects of a Standard, are reviewed by two board members; and
- c. material explaining or illustrating how the requirements in a Standard might be applied to particular transactions or other circumstances, such as a new example demonstrating how the requirements might be applied to a particular fact pattern, are reviewed by three board members.

7. Material on IFRS Standards is typically developed when the IFRS Foundation can provide a particular value add to what is already produced in the market, such as to:

- (a) support the implementation of new IFRS Standards.
- (b) support understanding and application of IFRS Standards that have become more relevant due to global developments.
- (c) communicate the work of the IASB and ISSB to investors.

8. The materials relating to IFRS Accounting Standards published during the period primarily focused on supporting the implementation of the third edition of the *IFRS for SMEs* Accounting Standard, issued February 2025. Building on the educational modules developed to support the second edition of the Standard, the IASB has updated these modules in three groups, the level of IASB board member review was based on these groups:

- (a) new modules—where related sections have been replaced or amended extensively;
- (b) updated modules—where the related sections have extensive amendments; and
- (c) retained modules—where the related sections have minimal change. For these sections the 2015 educational modules will be retained and a note added to the IFRS Foundation website.

9. In addition, webcasts have been published to support some of the education modules. The *IFRS for SMEs* Update and a series of podcasts are also published to provide more general information about the Standard.

Material published and level of review

10. Material published since the last review at 30 September 2025 is set out in [Appendix A](#) and [Appendix B](#) to this paper, categorised by the levels of review required by paragraph 8.11 of the *Handbook* (as described above). The staff confirms that the contents of the materials are accurately described in the Appendix and that the level of review meets the requirements of the *Handbook*.
11. The reviews consider both the technical accuracy of the material as well as ensuring the material is educational, explanatory information about IFRS Accounting Standards and IFRS Sustainability Disclosure Standards and does not add or change requirements in the Standards. The analysis below sets out the minimum level of board member review required. In practice, the level of review for the material set out below has often exceeded the minimum specified.

12. Material developed to support the application of ISSB Standards during the period also includes materials reviewed by three or more ISSB members that were not published on the IFRS website, including the ISSB Training Partner Programme materials (see [Appendix B](#)).

Appendix A—IFRS Accounting Standards

Materials published in the year to 30 September 2026

Level of review specified in paragraph 8.10(a)—1 IASB member

- [Videos: Preparing for IFRS 20 implementation](#) (English, Brazilian Portuguese, Spanish)
- [Webcast: Overview of IFRS Accounting Standard—IFRS 20](#)
- [At a glance—IFRS 20 Regulatory Assets and Regulatory Liabilities](#)
- Materials containing high-level summaries of the requirements in IFRS 20 that were used in presentations at 11 events (for example, conferences and meetings). These materials are based on the *Webcast Overview of IFRS Accounting Standard—IFRS 20* and include limited additional content.

Level of review specified in paragraph 8.10(b)—2 IASB members

- [Project Summary—IFRS 20 Regulatory Assets and Regulatory Liabilities](#)
- [Feedback Statement—IFRS 20 Regulatory Assets and Regulatory Liabilities](#)
- IFRS for SMEs—Educational module: Section 13 *Inventories*
- IFRS for SMEs—Educational module: Section 15 *Joint Arrangements*
- IFRS for SMEs—Educational module: Section 17 *Property, Plant and Equipment*
- IFRS for SMEs—Educational module: Section 18 *Intangible Assets other than Goodwill*
- IFRS for SMEs—Educational module: Section 21 *Provisions and Contingencies*
- IFRS for SMEs—Educational module: *Revenue from Contracts with Customers*
- IFRS for SMEs—Educational module: *Share-based Payment*
- IFRS for SMEs—Educational module: Section 28 *Employee Benefits*
- IFRS for SMEs—Educational module: Section 29 *Income Tax*
- IFRS for SMEs—Educational module: Section 30 *Foreign Currency Translation*
- IFRS for SMEs—Educational module: Section 33 *Related Party Disclosures*
- IFRS for SMEs—Educational module: Section 34 *Specialised Activities*
- [IFRS for SMEs—Webcast: Other amendments to the Standard](#)
- [IFRS for SMEs—Webcast: Transition requirements to the Standard](#)
- [IFRS for SMEs—Podcast: SMEs podcast episode 4](#)
- [IFRS for SMEs—Podcast: SMEs podcast episode 5](#)
- [IFRS for SMEs—Newsletter: Q4 2025 \(English and Spanish\)](#)
- [IFRS for SMEs—Newsletter: Q1 2026 \(English and Spanish\)](#)
- [IFRS for SMEs—Newsletter: Q2 2026 \(English and Spanish\)](#)
- [IFRS for SMEs—Newsletter: Q3 2026 \(English and Spanish\)](#)
- Materials containing summaries of the requirements in the *IFRS for SMEs Accounting Standard* that were used in presentations and training events. These materials are based on the webcasts that support the educational modules.

Level of review specified in paragraph 8.10(c)—3 IASB members

- IFRS for SMEs—Educational module: Section 9 *Consolidated and Separate Financial Statements*
- IFRS for SMEs—Educational module: Section 12 *Fair Value Measurement*
- IFRS for SMEs—Webcast: Section 9 *Consolidated Financial Statements* and Section 15 *Joint Arrangements*
- [IFRS for SMEs—Webcast: Section 12 *Fair Value Measurement*](#)
- [IFRS for SMEs—Webcast: Section 19 *Business Combinations and Goodwill*](#)
- [IFRS for SMEs—Webcast: Section 23 *Revenue from Contracts with Customers* \(two webcasts were published on this topic\)](#)

Appendix B—IFRS Sustainability Disclosure Standards

Materials published to support the application of IFRS S1 and IFRS S2 in the year to 30 September 2026

Material required to be reviewed by a minimum of one ISSB member
ISSB Implementation Insights podcast Q1 2026
ISSB Implementation Insights podcast Q2 2026
Material required to be reviewed by three or more ISSB members
Jurisdictional Rationale Guide and Tool for the adoption or other use of ISSB Standards
Jurisdictional Readiness Assessment Guide & Tool
Comparison: IFRS S2 Climate-related Disclosures with the TCFD recommendations (Republished February 2026)
Climate resilience and climate-related scenario analysis requirements in IFRS S2 - Webcast & factsheet
Material required to be reviewed by three or more ISSB members but not posted publicly (for direct use only)
ISSB Training Partner programme licensing package (updated preparer readiness content) <i>Material is designed for organisations that wish to deliver official training to report preparers on applying IFRS Sustainability Disclosure Standards.</i>