

Financial

Reporting Update

Additional resources

1. Introduction

CEO survey

Hyper-inflationary economies: April 2022 update

2. ESG reporting

Insights and publications - Financial reporting implications of climate related matters

PwC In Depth - Impacts of climate related matters on the financial statements

3. Challenges for preparers of financial statements

Renewable Power Purchase Agreements

IFRS 16 – a new era of lease accounting! - PwC

Lease Liability in a Sale and Leaseback
- IASB materials

Accounting implications of the Russian invasion of Ukraine

PwC IFRS Talks Episode 116: IFRIC Update

4. Year end reminders and looking ahead

Practical guide to Phase 2 amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16 for interest rate benchmark (IBOR) reform

In Brief COVID-19 related rent concessions

IFRS 16 Rent Concessions Extension

Inventory IFRIC Agenda Decision

IFRS 17 affects more than just insurance companies

IASB Workplan

PwC NZ Financial reporting developments by year-end

Other useful resources

Subscribe to our Spotlight reporting newsletter

