

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>

Berger, P.G., and Hann, R.N. (2007), 'Segment Profitability and the Proprietary and Agency Costs of Disclosure', *The Accounting Review*, 82 (4), 869-906).

May 2022

AP18A Goodwill and Impairment: Academic evidence

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

Mazzi, F., André, P., Dionysiou, D., and Tsalavoutas, I. (2017), 'Compliance with Goodwill Related Mandatory Disclosure Requirements and the Cost of Equity Capital', *Accounting and Business Research*, 47 (3), 268-312.

July 2022

ASAF Meeting AP1 Goodwill and impairment (slide 23)

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

September 2022

19A Extractive Activities

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

October 2022

AP3A PIR IFRS 9 – Classification and measurement

[ap3a-equity-instruments-and-other-comprehensive-income.pdf \(ifrs.org\)](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 \(ifrs.org\)](ap12a-provisions-discount-rates-non-performance-risk.pdf (ifrs.org))