

A person wearing a bright yellow hooded jacket and dark pants is walking away from the camera on a dirt path. The path leads down a grassy hillside towards a large, calm lake. In the background, there are rolling green hills and mountains under a blue sky with scattered white clouds. The overall scene is peaceful and scenic.

IFRS Symposium 2023

- Aktuella frågor inom IFRS och finansiell rapportering

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Agenda

- ▶ Nya och ändrade IFRS standarder 2023
- ▶ Rådet för finansiell rapportering - beslutade ändringar
- ▶ Agenda Decision
- ▶ Redovisningstillsyn
- ▶ Cloud Computing - praktiska frågeställningar
- ▶ Effekter i redovisning - osäker marknad
- ▶ Nya och ändrade IFRS standarder efter 2023
- ▶ Rådet för finansiella rapporter - utkast till ändringsmeddelande
- ▶ IASBs pågående projekt
- ▶ Connectivity - samband hållbarhet och finansiell rapportering (separat presentation)

Nya och ändrade IFRS standarder - 2023

IFRS 17 *Insurance Contracts*

Including amendments to IFRS 17 *Insurance Contracts* issued June 2020

Endorsed
November 19,
2021

Amendments to

IFRS 17 *Insurance Contracts*

Initial Application of IFRS 17 and IFRS 9 - Comparative Information

Endorsed
September 8,
2022

Amendments to

IAS 1 *Presentation of Financial Statements*

Practice Statement 2 *Making Materiality Judgements*

Disclosure of Accounting Policies

Endorsed
March 2, 2022

Amendments to

IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*

Definition of Accounting Estimates

Endorsed
March 2, 2022

Amendments to

IAS 12 *Income Taxes*

Deferred Tax related to Assets and Liabilities arising from a Single Transaction

Endorsed
August 11, 2022

Amendments to

IAS 12 *Income Taxes*

International Tax Reform - Pillar Two Model Rules

Not yet endorsed

Ändrade krav på upplysningar om redovisningsprinciper

Ett företag ska upplysa om dess
betydande redovisningsprinciper



Ett företag ska lämna
väsentlig information om
redovisningsprinciper

Better Communication

Amendments to
IAS 1 (Dec 2014)

Amendments to
IAS 7 (Jan 2016)

Disclosure Initiative

Discussion Paper:
Principles of Disclosure
(March 2017)

IFRS PS 2
*Making Materiality
Judgements*
(Sept 2017)

Amendments
to IAS 1 & IAS 8
Definition of Material
(Oct 2018)



Accounting policy disclosures
do not provide
the information that we want!

Nya krav på upplysningar om redovisningsprinciper

Ett företag ska lämna väsentlig information om redovisningsprinciper (se punkt 7).

Information om redovisningsprinciper **är väsentlig** om den, **när den övervägs tillsammans med annan information i ett företags finansiella rapporter**, rimligen kan förväntas påverka beslut som de primära användarna av generella finansiella rapporter fattar på grundval av dessa finansiella rapporter.

IAS 1.117

Information är väsentlig om utelämnande, felaktig redovisning eller fördunkling av den rimligen kan antas påverka de beslut som de primära användarna av de allmänna finansiella rapporterna fattar på grundval av dessa finansiella rapporter, som innehåller finansiell information om ett särskilt rapporterande företag.

IAS 1.7

Information om redovisningsprinciper **förväntas vara väsentlig** om användare av ett företags finansiella rapporter behöver den för att förstå annan väsentlig information i de finansiella rapporterna ...

IAS 1.117B

Information om redovisningsprinciper som avser **ej väsentliga transaktioner, andra händelser eller förhållanden** är **oväsentlig** och behöver inte lämnas. ...

IAS 1.117A

Väsentlig information om redovisningsprinciper

1

Är de underliggande transaktionerna /andra händelser / förhållanden väsentliga?

Nej

Information om redovisningsprinciper är oväsentlig

Information *behöver inte* lämnas

Får inte dölja väsentlig information

Ja

2

Är informationen om redovisningsprincipen väsentlig för förståelsen av de finansiella rapporterna?

Nej

Information om redovisningsprinciper är väsentlig

Informationen *ska* lämnas

Ja



Information om redovisningsprinciper kan vara väsentlig på grund av **karaktären** på de berörda transaktionerna, andra händelserna eller förhållandena, **även om beloppen är oväsentliga**. (117A)

Väsentlig information om redovisningsprinciper

1
Är de underliggande transaktionerna /andra händelser /
förhållanden väsentliga?

Nej

Information om
redovisningsprinciper är
oväsentlig

Information *behöver inte*
lämnas

*Får inte dölja väsentlig
information*

Ja

2
Är informationen om redovisningsprincipen väsentlig för
förståelsen av de finansiella rapporterna?

Nej

Information om
redovisningsprinciper är
väsentlig

Informationen *ska* lämnas

Ja



Faktorer som kan indikera att information är väsentlig:

1. Principen har utarbetats i enlighet med IAS 8
 2. Alternativa principer är tillåtna
 3. Väsentlig ändring i princip
 4. Betydande bedömning eller uppskattning
 5. Komplex redovisning
- * Andra faktorer



Good Group 2022 – Summary of significant accounting policies

Extract from '2.2 Basis of consolidation' (part 1 of 2)

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries as at 31 December 2022. Control is achieved when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Specifically, the Group controls an investee if, and only if, the Group has:

- ▶ Power over the investee (i.e., existing rights that give it the current ability to direct the relevant activities of the investee)
- ▶ Exposure, or rights, to variable returns from its involvement with the investee
- ▶ The ability to use its power over the investee to affect its returns

Generally, there is a presumption that a majority of voting rights results in control. To support this presumption and when the Group has less than a majority of the voting or similar rights of an investee, the Group considers all relevant facts and circumstances in assessing whether it has power over an investee, including:

- ▶ The contractual arrangement(s) with the other vote holders of the investee
- ▶ Rights arising from other contractual arrangements
- ▶ The Group's voting rights and potential voting rights ...



Good Group 2022 – Summary of significant accounting policies

Extract from '2.2 Basis of consolidation' (part 2 of 2)

...The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.

Profit or loss and each component of OCI are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the non-controlling interests having a deficit balance. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

A change in the ownership interest of a subsidiary, without a loss of control, is accounted for as an equity transaction. If the Group loses control over a subsidiary, it derecognises the related assets (including goodwill), liabilities, non-controlling interest and other components of equity, while any resultant gain or loss is recognised in profit or loss. Any investment retained is recognised at fair value.



Good Group 2022 – Summary of significant accounting policies

Extract from 'b) Investment in associates and joint ventures'

An associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies. ...

The considerations made in determining significant influence or joint control are similar to those necessary to determine control over subsidiaries. **The Group's investment in its associate and joint venture are accounted for using the equity method.**

Under the equity method, the investment in an associate or a joint venture is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate or joint venture since the acquisition date. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is not tested for impairment separately. ...

The aggregate of the Group's share of profit or loss of an associate and a joint venture is shown on the face of the statement of profit or loss outside operating profit and represents profit or loss after tax and noncontrolling interests in the subsidiaries of the associate or joint venture.

The financial statements of the associate or joint venture are prepared for the same reporting period as the Group. When necessary, adjustments are made to bring the accounting policies in line with those of the Group.

...

Andelar i intresseföretag - Analys av information

1 Är de underliggande transaktionerna /andra händelser / förhållanden väsentliga?

Nej

Information om redovisningsprinciper är oväsentlig

Information *behöver inte* lämnas

Får inte dölja väsentlig information

Ja

2 Är informationen om redovisningsprincipen väsentlig för förståelsen av de finansiella rapporterna?

Nej

Information om redovisningsprinciper är väsentlig

Informationen *ska* lämnas

Ja



Faktorer som kan indikera att information är väsentlig:

1. Principen har utarbetats i enlighet med IAS 8 -Nej/Ja
2. Alternativa principer är tillåtna -Nej/Ja
3. Väsentlig ändring i princip -Nej
4. Betydande bedömning eller uppskattning -Nej
5. Komplex redovisning -Nej
- * Andra faktorer -Nej



Good Group 2022 – Summary of significant accounting policies

Extract from 'Business Combination and Goodwill' (Part 1 of 3)

Business combinations are accounted for using the acquisition method. The cost of an acquisition is measured as the aggregate of the consideration transferred, which is measured at acquisition date fair value, and the amount of any non-controlling interests in the acquiree. **For each business combination, the Group elects whether to measure the non-controlling interests in the acquiree at fair value or at the proportionate share of the acquiree's identifiable net assets. Acquisition-related costs are expensed as incurred and included in administrative expenses.**

The Group determines that it has acquired a business when the acquired set of activities and assets include an input and a substantive process that together significantly contribute to the ability to create outputs. The acquired process is considered substantive if it is critical to the ability to continue producing outputs, and the inputs acquired include an organised workforce with the necessary skills, knowledge, or experience to perform that process or it significantly contributes to the ability to continue producing outputs and is considered unique or scarce or cannot be replaced without significant cost, effort, or delay in the ability to continue producing outputs.



Good Group 2022 – Summary of significant accounting policies

Extract from 'Business Combination and Goodwill' (Part 2 of 3)

When the Group acquires a business, it assesses the financial assets and liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances and pertinent conditions as at the acquisition date. This includes the separation of embedded derivatives in host contracts by the acquiree.

Any contingent consideration to be transferred by the acquirer will be recognised at fair value at the acquisition date. Contingent consideration classified as equity is not remeasured and its subsequent settlement is accounted for within equity. Contingent consideration classified as an asset or liability that is a financial instrument and within the scope of IFRS 9 Financial Instruments, is measured at fair value with the changes in fair value recognised in the statement of profit or loss in accordance with IFRS 9. Other contingent consideration that is not within the scope of IFRS 9 is measured at fair value at each reporting date with changes in fair value recognised in profit or loss. IFRS 3.39 IFRS 3.58

Goodwill is initially measured at cost (being the excess of the aggregate of the consideration transferred and the amount recognised for non-controlling interests and any previous interest held over the net identifiable assets acquired and liabilities assumed). If the fair value of the net assets acquired is in excess of the aggregate consideration transferred, the Group re-assesses whether it has correctly identified all of the assets acquired and all of the liabilities assumed and reviews the procedures used to measure the amounts to be recognised at the acquisition date. If the reassessment still results in an excess of the fair value of net assets acquired over the aggregate consideration transferred, then the gain is recognised in profit or loss.



Good Group 2022 – Summary of significant accounting policies

Extract from 'Business Combination and Goodwill' (Part 3 of 3)

After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's cash-generating units that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those units.

Where goodwill has been allocated to a cash-generating unit (CGU) and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying amount of the operation when determining the gain or loss on disposal. Goodwill disposed in these circumstances is measured based on the relative values of the disposed operation and the portion of the cash-generating unit retained.

Practise Statement 2 Example S - focusing on entity specific information and avoiding standard text

► Background

- Telecommunication industry
- IFRS 15
- Mobile phone handset
 - monthly payments over three years
 - point in time
- Data services
 - monthly charge for use a specified amount of data over three years
 - over time
- Judgements related to:
 - Allocation of transaction price
 - Timing of satisfaction of performance obligations

Practise Statement 2 Example S - four-step materiality process

Step 1 - Identify



- Revenue from sale of handset and data are material
- Two material accounting policies
 - sale of handset
 - sale of data

Step 2 – Assess whether accounting policy is, in fact, material



- Accounting policies
 - Were unchanged during the period
 - Were not chosen from alternatives permitted
 - Were not developed in accordance with IAS 8
 - Are not so complex that user would otherwise not understand transactions etc.
- Significant judgements that are entity specific
- Expected to influence the decisions of the primary users
 - allocating transaction price to its PO – how each component contributes to cash flow and revenue
 - timing for revenue recognition – how reported cash flow relates to revenue

Step 3-4: Organize and Review



- Accounting information should be disclosed
 - Allocation of transaction price
 - When revenue is recognized
- Consider IFRS 15 disclosures

Definition of Accounting Estimates

- ▶ Amendments to distinguish changes in accounting estimates from changes in accounting policies

Amendments to IAS 8

- ▶ New definition: *Accounting estimates* are monetary amounts in financial statements that are subject to measurement uncertainty.
- ▶ An accounting policy may require items to be measured in a way that involves measurement uncertainty, i.e., it may require items to be measured at monetary amounts that cannot be observed directly and must instead be estimated.
- ▶ Changes in accounting estimates that results from new information or new developments is not correction of an error.

DTA and DTL arising from a single transaction

- ▶ The amendment clarifies that the initial recognition exception does not apply to the initial recognition of leases and decommissioning obligations.

Amendments to IAS 12

- ▶ Clarifies that the initial recognition exception (IRE) does not apply to the initial recognition of leases and decommissioning obligations
- ▶ Provides guidance on determining the tax base of assets and liabilities
- ▶ IRE does not apply to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences
- ▶ Any difference between the resulting DTA and DTL is accounted for in P&L

International Tax Reform - Pillar Two Model Rules

- ▶ Ändringarna tydliggör att IAS 12 ska tillämpas på skatter som baseras på OECD:s Pelare 2. Tillfälligt, obligatoriskt undantag från reglerna om redovisning av uppskjuten skatt med avseende på sådana skatteregler. Kopplat till undantaget finns vissa upplysningskrav.

Tillägg till IAS 12

- ▶ Efter en snabb remissrunda publicerade IASB den 25 maj ändringar i IAS 12 med omedelbart ikraftträdande. För företag inom EU krävs även ett EU godkännande.
- ▶ IASB har beslutat att införa ett temporärt undantag från regler om uppskjuten skatt avseende dessa skatteregler
- ▶ Företag behöver utvärdera om information om effekter av beslutade och förväntade minimibeskattningsregler är väsentlig för läsare av de finansiella rapporterna.

2023 Interim accounting considerations

OECD Pillar Two Model Rules – Amendments to IAS 12

A **mandatory temporary exception** to the accounting for deferred taxes arising from the jurisdictional implementation of the Pillar Two model rules

Apply **immediately** and **retrospectively**

Disclosure requirements for affected entities to help users of the financial statements better understand an entity's exposure to Pillar Two income taxes arising from that legislation, particularly before its effective date

Apply for annual reporting periods beginning **on or after 1 January 2023**, but not for any interim periods ending on or before 31 December 2023

- Disclosure requirements:

- Disclosure of application of the exception

- For periods in which Pillar Two legislation is (substantively) enacted but not yet effective, the entity shall disclose known or reasonably estimable qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period

However,

- However, an entity is not required to forecast future profits
- Quantified information can be provided in the form of an indicative range
- If information is not available, the entity shall state so and disclose information about the entity's progress in assessing its exposure

- Once Pillar Two legislation becomes effective, the entity shall disclose separately its current tax expense related to Pillar 2

2023 Interim accounting considerations

OECD Pillar Two Model Rules – Amendments to IAS 12

- Amendments provide examples of information that an entity could disclose to meet the disclosure requirement:
 - (a) Qualitative information such as how an entity is affected by Pillar Two legislation and the main jurisdictions in which exposures to Pillar Two income taxes might exist.
 - (b) Quantitative information such as:
 - an indication of the proportion of an entity's profits that risks being subject to Pillar Two income taxes and the average effective tax rate applicable to those profits;
 - or an indication of how the entity's overall effective tax rate would have changed if Pillar Two legislation had been effective.

In the EU and in the UK, before the endorsement, it is acceptable for an entity to **apply judgement** and conclude, in accordance with **IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors**, that **not accounting for deferred taxes** related to Pillar Two income taxes would result in the most **relevant and reliable accounting policy**

- ▶ Such an accounting policy results in an approach that is consistent with the proposals in the ED and would avoid an otherwise unnecessary change in accounting policy within the same accounting period.
- ▶ Entities that publish interim or annual financial statements after becoming subject to Pillar Two income taxes, but before the final amendments to IAS 12 are endorsed would need to **disclose certain additional information**
 - ▶ accounting policy
 - ▶ judgments and estimates
 - ▶ additional info similar to the Amendments

Insights from 2022 annual reports and example of a specific disclosure on the impact of the **OECD Pillar Two Model Rules**

Global Minimum Tax

Agreements reached at the global level include the introduction of a global minimum tax rate of 15 percent by more than 135 countries. In December 2021, the OECD published a draft legal framework which was then followed by detailed guidelines in March 2022 for use by individual countries that are signatories to the agreement to amend their local tax laws.

The EU Directive on ensuring this global minimum level of taxation for multinational enterprise groups and large-scale domestic groups came into force in December 2022. The EU member states now have until December 31, 2023, to transpose the Directive into national law.

The E.ON Group may be subject to minimum tax when changes in the tax laws of the countries in which it operates are in force or are expected to be in force in the near future. However, the statutory tax rate relevant for the E.ON Group is already above 15 percent in all jurisdictions. Consequently, current information does not at present indicate that the E.ON Group will be materially affected by this minimum tax. At the date of approval of the Consolidated Financial Statements for publication, minimum tax legislation is not applicable in any of the countries in which the Group operates. The Management Board is closely monitoring the progress of legislation in each country in which the Group operates.

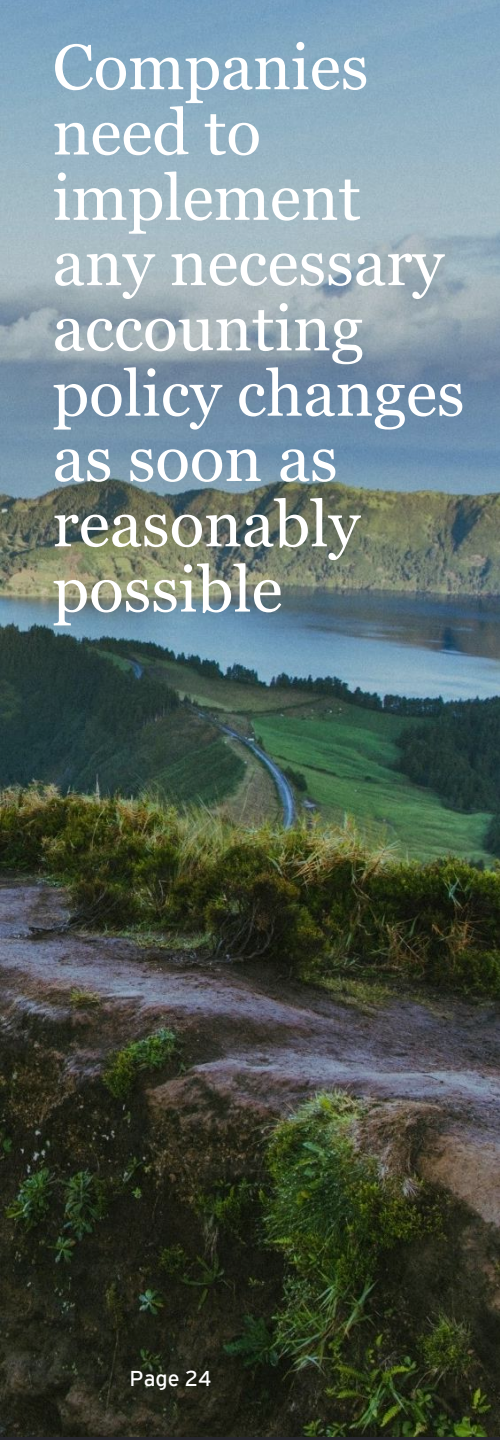
Source: E.ON (Germany), Annual Report 2022

With respect to **OECD Pillar Two Model Rules**, only a few companies referred to the respective legislation by stating that no sufficient information are yet available to determine the potential quantitative impact and that the impacts are currently being examined.

Rådet för finansiell rapportering

- ▶ Ändringsmeddelande publicerat december 2022
- ▶ RFR 1 Inga ändringar eller tillägg
- ▶ RFR 2
 - ▶ IFRS 17 frivillig att tillämpa i juridisk person
 - ▶ Övriga nya/ändrade IFRS tillämpas fullt ut i juridisk person
- ▶ Förslag till ändringsmeddelanden RFR-ri 2023:01
 - ▶ Remisstid går ut 1/11-2023





Companies
need to
implement
any necessary
accounting
policy changes
as soon as
reasonably
possible

IFRS IC Agenda Decisions 2022

TLTRO III Transactions

Demand Deposits with Restrictions on Use arising from a Contract with a Third Party

Principal versus Agent: Software Resellers

Transfer of Insurance Coverage under a Group of Annuity Contracts

SPAC: Classification of Public Shares as Financial Liabilities Equity

Negative Low Emission Vehicle Credits

Multi-currency Groups of Insurance Contracts

SPAC: Accounting for Warrants at Acquisition

Lessor forgiveness of lease payments

IFRS IC Agenda Decisions 2023

April 2023

IFRS 16

Definition of a Lease: Substitution Rights



Companies
need to
implement
any necessary
accounting
policy changes
as soon as
reasonably
possible

IFRS Interpretation Committee



Definition of a lease – substitution rights

Lessor substantive substitution rights must exist throughout the period of use

- a) Practical ability
- b) Benefit economically

Judgement required

If lessor would benefit economically only after a period of use, (e.g., after three years)



Substitution rights does NOT exist throughout the period of use

(Issued April 2023)



Lessor forgiveness of lease payments (IFRS 9/16)

1. ECL under IFRS 9 for operating lease receivable if lessor expects to forgive payments due from lessee before rent concession is granted
2. Does lessor apply IFRS 9 derecognition or IFRS 16 modification rules?

Ad 1 – Take expected forgiveness into consideration in ECL measurement

Ad 2 – Apply IFRS 9 derecognition to recognised receivable and IFRS 16 modification to forgiven lease payments not yet recognised

(Issued October 2022)



Negative low emission vehicle credits (IAS 37)

Car manufacturer/importer receives positive credits if produced/imported vehicles with low emissions meet certain thresholds and negative credits if not

Negative credits for one year must be eliminated in subsequent year by purchasing positive credits or by generating positive credits

If not sanctions may be imposed

Does entity have a present obligation?

Yes – Elimination require surrendering of economic benefits

(Issued 25 July 2022)

IFRS IC Tentative Agenda Decisions and other matters

Tentative Agenda Decisions

September 2021

IFRS 9 Cash Received via Electronic Transfer as Settlement for a Financial Asset

March 2023

IFRS 9 Guarantee over a Derivative Contract

IFRS 17 Premiums Receivable from an
IFRS 9 Intermediary

IAS 19 Homes and Home Loans Provided
IFRS 9 to Employees

June 2023

IAS 27 Merger between a Parent and its
Subsidiary in Separate Financial
Statements

Other matters

IFRS 9 Application of the 'Own Use'
Exception in the Light of
Current Market and
Geopolitical Question

IAS 21 Consolidation of a Non-
hyperinflationary Subsidiary
by a Hyperinflationary Parent



27th Extract from EECC's Database of Enforcement


- 1 Sale and leaseback of an asset in a single-asset entity
- 2 Aggregation of several operating segments into one reporting segment
- 3 Recognition of an internally generated intangible asset in a pharmaceutical project
- 4 Exchange of non-monetary assets
- 5 Lease payments disclosures
- 6 Disaggregation of revenue
- 7 Climate risk disclosures in impairment tests
- 8 Climate risk disclosures in financial statements
- 9 Credit risk disclosures for financial instruments
- 10 Reclassification of financial assets
- 11 Classification of SPAC warrants

[27th Extract from EECC's Database of Enforcement \(Europa.eu\)](#)



Accounting for cloud computing - Praktiska redovisningsfrågor - Köparens perspektiv Immateriell tillgång kontra tjänst

- ▶ Tillgång erhålls om:
 - ▶ Avtalet innehåller lease av mjukvara, eller
 - ▶ Kontroll erhålls över mjukvara per startdatum av avtalet - immateriell tillgång
- ▶ Endast en rättighet till framtida access till mjukvara från leverantörens cloud-infrastruktur
 - ▶ ger inte kunden rättigheter att fatta beslut över hur och i vilket syfte mjukvaran används
 - ▶ kunden erhåller inte rätten till framtida ekonomiska fördelar från själva mjukvaran och
 - ▶ kunden kan inte heller begränsa andra till samma access
- ▶ Hur implementeringsutgifter redovisas beror på om kontroll erhålls av mjukvara eller inte



Accounting for cloud computing - Praktiska redovisningsfrågor - Köparens perspektiv Särskilda överväganden

- ▶ Cloud kontra on-prem
 - ▶ In substance on-prem
 - ▶ SaaS-definitionen
- ▶ Om cloud → "Analys krävs"
 - ▶ Kontroll över "additional code" som uppstår vid implementering
 - ▶ Skrivningar i avtal är centralt!
 - ▶ Konfiguration kontra kundanpassning
 - ▶ Förbättring av andra system som kontrolleras av företaget
- ▶ Förutbetalad kostnad?
 - ▶ Vägledning från IFRS 15
 - ▶ En eller flera leverantörer - central fråga!



Accounting for cloud computing - Praktiska redovisningsfrågor - Köparens perspektiv Särskilda överväganden

1. Exempel på indikatorer som tyder på att ett prestationsåtagande är distinkt från åtkomst till molntjänsten:

- Anpassning och/eller konfiguration kan utföras av en tredje part på fristående basis, till exempel ett IT-företag eller en konkurrent till molntjänstleverantören.
- Bolaget kan använda molntjänsten utan att den anpassas eller konfigureras.

2. Exempel på indikatorer som tyder på att ett prestationsåtagande inte är distinkt från åtkomst till molntjänsten:

- Anpassning och/eller konfiguration förändrar molntjänstens funktionalitet, till exempel att den blir kompatibel med bolagets miljö. Anpassningen och/eller konfigurationen skapar en helt ny funktionalitet som inte fanns tidigare. Leverantören kontrollerar dock fortfarande funktionaliteten.
- Anpassning och/eller konfigurationen av molntjänsten kräver kompetens som bolaget eller en fristående leverantör inte har.



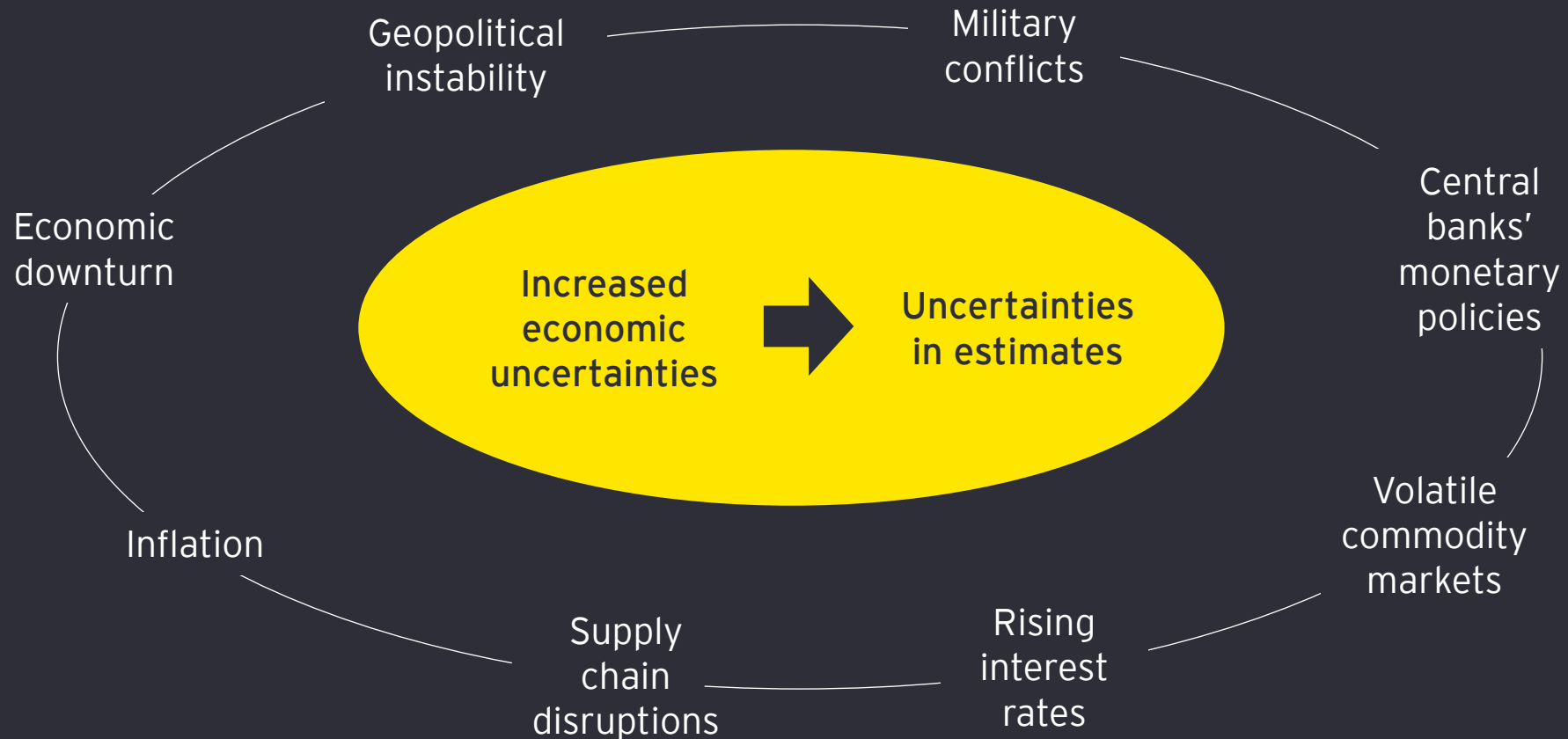
Accounting for cloud computing - Praktiska redovisningsfrågor - Köparens perspektiv: Viktigt att tänka på

- ▶ Förståelse av underliggande IT-system - IT måste vara involverade
 - ▶ Olik terminologi/definitioner förekommer inom IT respektive redovisning
- ▶ Redovisning juridisk person
 - ▶ Sambandet redovisning och beskattning
 - ▶ Redovisning uppskjuten skatt
 - ▶ Förvärvat kontra internt upparbetad - Utvecklingsfond
- ▶ Påverkan på andra områden som påverkas av CapEx kontra Opex såsom
 - ▶ Budget
 - ▶ Nyckeltal
 - ▶ Lånevillkor
 - ▶ Ersättningsprogram
- ▶ Behov av redovisningsinstruktion

Accounting considerations in times of great disruption

- ▶ Uncertain estimates and judgement disclosures
- ▶ Asset impairments
- ▶ Financial instruments
- ▶ Revenue recognition
- ▶ Fair value measurement
- ▶ Leases
- ▶ Employee benefits
- ▶ Foreign currency movements and hyperinflation
- ▶ Provisions
- ▶ Share-based payments
- ▶ Other financial statement presentation and disclosure requirements
- ▶ Going concern
- ▶ Interim reporting considerations
- ▶ Other

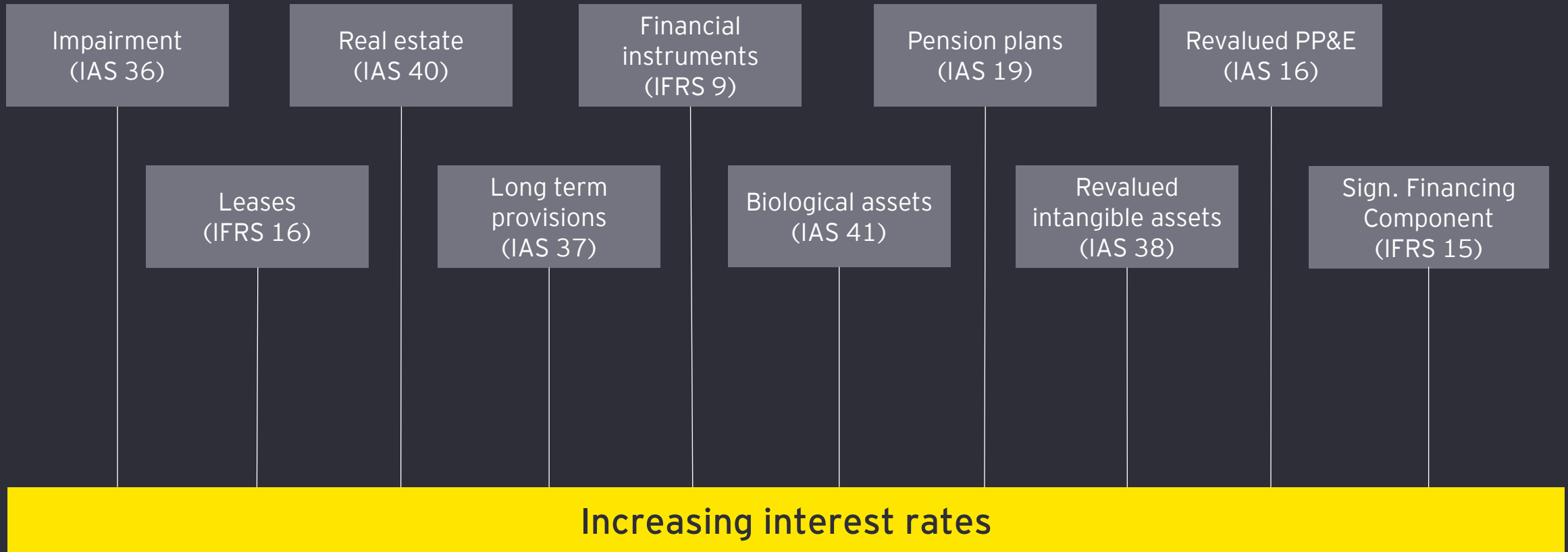
Economic uncertainties trigger uncertainty in estimations



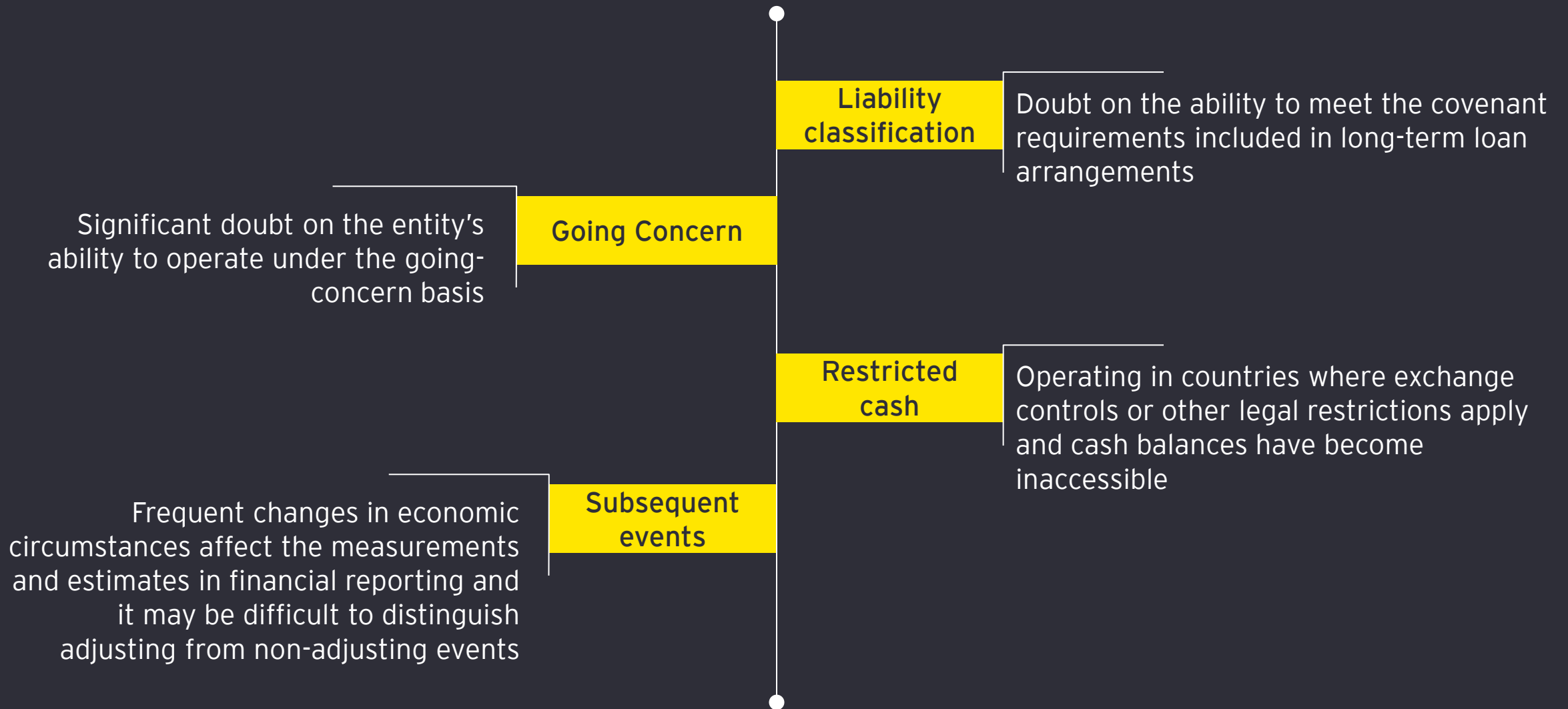
Effect of high inflation on financial statements

- ▶ Standards that explicitly require inflation estimates for measurement purposes
 - ▶ IAS 19 *Employee Benefits*
 - ▶ IAS 36 *Impairment of Assets*
- ▶ Accounting estimates that can be affected by inflation
 - ▶ Residual values of assets and net realisable values
 - ▶ Provisions (e.g., decommissioning costs)
 - ▶ Onerous contract assessments (e.g., when sales prices are fixed, but costs are not)
 - ▶ Contracts that are explicitly inflation indexed
- ▶ Hyperinflation
 - ▶ IAS 29 *Financial Reporting in Hyperinflationary Economies*
 - ▶ IFRIC 7 *Applying the Restatement Approach under IAS 29 Financial Reporting in Hyperinflationary Economies*

How do increasing interest rates affect IFRS accounting standards?



Other presentation and disclosure challenges



Nya och ändrade IFRS standarder - Efter 2023

2024

Amendments to

IAS 1 *Presentation of financial statements*

Classification of Liabilities as Current or Non-current

Not yet endorsed

Classification of Liabilities - Deferral of Effective Date

Non-current Liabilities with Covenants

Amendments to

IAS 7 *Statement of Cash Flows* and IFRS 7 *Financial instruments*

Not yet endorsed

Disclosure requirements on supplier finance arrangements

Amendments to

IFRS 16 *Leases*

Not yet endorsed

Lease Liability in a Sale and Leaseback

2025

Amendments to

IAS 21 *The Effects of Changes in Foreign Exchange Rates*

Not yet endorsed

Lack of exchangeability

Non-current liabilities with covenants

- ▶ Only covenants with which an entity must comply with on or before the reporting date affect the classification of a liability as current or non-current on the reporting date.
- ▶ An entity must disclose information that enables users of financial statements to understand the risk that non-current liabilities with covenants could become payable within 12 months.

AFFECTS CLASSIFICATION

If an entity must comply with a covenant **at** the end of the reporting period.

DOES NOT AFFECT CLASSIFICATION

If an entity must comply with a covenant **after** the end of the reporting period.

- ▶ Effective from 1 January 2024 with earlier application permitted (pending EU endorsement)

Lease Liability in a Sale and Leaseback

- ▶ IFRS 16 amended to specify how a seller-lessee measures the lease liability arising in a sale and leaseback transaction.
- ▶ The amendments do not prescribe a specific measurement method. The seller-lessee must develop an accounting policy.
- ▶ Illustrative example added.
- ▶ Effective from 1 January 2024 with earlier application permitted (pending EU endorsement)

Rådet för finansiell rapportering

- ▶ Förslag till ändringsmeddelanden RFR-ri 2023:01
 - ▶ Remisstid går ut 1/11-2023
 - ▶ Amendments to IAS 7 Statement of Cash Flows and IFRS 7 Financial instruments: Disclosures: Supplier finance arrangements
 - ▶ Amendments to IAS 12 Income Taxes International Tax Reform - Pillar Two Model Rules
 - ▶ Amendments to IAS 1 Presentation of financial statements: Non-current Liabilities with Covenants
 - ▶ Amendments to IFRS 16 Leases: Lease Liability in a Sale and Leaseback
 - Inga undantag eller tillägg föreslås
 - ▶ Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates Lack of exchangeability
 - Funktionell valuta ersätts med redovisningsvaluta





Selection of ongoing and future IASB projects

Exposure Drafts

SP	Primary Financial Statements (ED <i>General Presentation and Disclosures</i>)
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MP	Classification and Measurement of Financial Instruments
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Discussion Papers

RP	Business Combinations under Common Control
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RP	Goodwill and Impairment
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SP	Dynamic Risk Management
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Pipeline Projects

RP	Intangible assets
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RP	Statement of Cash Flows and Related Matters
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MP	Sale and Leaseback of an Asset in a Single-Asset Entity
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SP = Standard setting project

MP = Maintenance project

RP = Research project