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It provides practical tips on implementation and answers some questions that are often asked. IFRS 16 Rental Financial Reporting Faculty, December 2019 These questions answer questions about IFRS 16 Leases, covering topics such as the rental accounting model, changes for minors, disclosure requirements, transitional arrangements and the impact on financial statements. Annual fact sheets These exclusive fact sheets produced annually by the Faculty of Financial Reporting Event for its members highlight all new and amended requirements for preparers of IFRS accounts. 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Access to e-books is only available to ICAEW members and ACA students – please sign up to see these titles. Leases [↗](#) EY, International GAAP 2020 (2020) The latest edition of this comprehensive guide provides a global perspective and explanations of complex technical accounting issues to help practitioners interpret and implement IFRS. It contains worked examples and illustrations of published financial reports from large listed companies from all over the world. This chapter discusses IFRS 16. If you have any problems using these e-books, please see our Help and Support advice or contact library@icaew.com. IFRS model accounts and disclosure checklists Online disclosure checklists, general IFRS illustrative statements and compliance questionnaires collected by the ICAEW Library. Company reporting (Croner-i) The ICAEW Library can provide examples of actual company reports to help keep you up to date with reporting practices and benchmark your financial reporting compliance. 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Application of IFRS 16 in light of the covid-19 uncertainty IASB, May 2020 Updated summary of the IASB highlights its guidance on the application of IFRS 16 to hire concessions (issued in April 2020) and the amendment issued in May 2020 to the standard. Application of IFRS: A closer look at IFRS 16 Rental EY, December 2019 In-depth guide discusses key concepts of the standard, rental accounting, minor accounting, lease, sale and leases, business combinations and transitional issues. This includes a table showing key differences between IFRS 16 and IAS 17, and a table summatting the differences with US GAAP. 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Application of IFRS: Presentation and disclosure requirements of IFRS 16 Rent EY, November 2018 In-depth guide investigation presentation in the primary financial statements, disclosures in the notes to the financial statements, and transition disclosures. The guide also includes extracts from EY's IFRS disclosure checklist. Application of IFRS: Impairment considerations for the new lease standard EY, November 2018 In-depth guide investigating the possible effect of IFRS 16 on impairment testing. It deals with impairment of legal-of-use assets, test groups cash-generating units for impairment, other factors and transition methods. The ICAEW Library holds the latest IFRS textbooks and manuals. 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