|  |  |  |  |
| --- | --- | --- | --- |
| **Pronouncement** | **Describe what the company is currently doing under GAAP.** | **What changes will occur under IFRS?** | **How will the transition to IFRS impact the company?** |
| IFRS 1: First-time Adoption of International Financial Reporting Standards |  |  |  |
| IFRS 15: Revenue from Contracts with Customers |  |  |  |
| IAS 1:Presentation of Financial Statements |  |  |  |
| IAS 7: Statement of Cash Flow |  |  |  |
| IFRS 13:Fair Value Measurement |  |  |  |
| IAS 2: Inventory Accounting |  |  |  |
| IAS 16: Property, Plant and Equipment |  |  |  |
| IFRS 9: Financial Instruments |  |  |  |
| IAS 12: Income Taxes |  |  |  |
| IAS 17: Leases |  |  |  |
| IAS 10: Events After the Reporting Period |  |  |  |

**Impact Analysis Chart**

*[Name of Company]*