

Bibliography

An Architecture for General-Purpose Financial Reporting

By Alan Teixeira

Barker, R. and R. Eccles, (2018). Should FASB and IASB be Responsible for Setting Standards for Nonfinancial Information? Retrieved from <https://ssrn.com/abstract=3272250>

Barker, R. and T. Kasim, (2016). Integrated Reporting: Precursor of a Paradigm Shift in Corporate Reporting? *Integrated Reporting: A New Accounting Disclosure*, 81-108 UK: Palgrave Macmillan. Retrieved from <https://api.semanticscholar.org/CorpusID:168439397>

Barker, R. and A. Teixeira, (2020). Critical reflections on the development of integrated reporting-Are Integrated Reporting and IFRS competing frameworks? In C. de Villiers, P.-C. K. Hsiao, and W. Maroun (Eds.), *The Routledge Handbook of Integrated Reporting*. London: Routledge. <https://www.routledge.com/The-Routledge-Handbook-of-Integrated-Reporting/Villiers-Hsiao-Maroun/p/book/9780367499006>

Barker, R. and A. Teixeira, (2018) Gaps in the Conceptual Framework. *Accounting in Europe*. Vol. 15 Issue 3, p1-14. Retrieved from <https://ideas.repec.org/a/taf/acceur/v15y2018i2p153-166.html>

de Villiers, C., L. Rinaldi, and J. Unerman, (2014). Integrated reporting: insights, gaps and an agenda for future research. *Accounting, Auditing and Accountability Journal*, 27(7), 1042-1067. <https://doi.org/10.1108/AAAJ-06-2014-1736>

Group of Five, (2020) Reporting on enterprise value: Illustrated with a prototype climate-related financial disclosure standard. Retrieved from [Reporting on enterprise value: Illustrated with a prototype climate-related financial disclosure standard - Impact Management Project](#)

Hoogervorst, H. (2019). IASB Chair on what sustainability reporting can and cannot achieve. *Speech at Climate-Related Financial Reporting Conference, Cambridge University*. Retrieved from

<https://www.ifrs.org/news-and-events/2019/04/speech-iasb-chair-on-sustainability-reporting/>

IFRS Foundation (2020) IFRS 16 and COVID-19 Accounting for COVID-19-related rent concessions applying IFRS 16 Leases. Retrieved from [IFRS 16 and covid-19: Accounting for covid-19-related rent concessions applying IFRS 16 Leases](#)

IFRS Foundation, (2022). Constitution. London: IFRS Foundation

IFRS Foundation, (2023). IFRS Accounting Standards, Bound Volume. London: IFRS Foundation

IFRS Foundation, (2023). IFRS S1 *General Requirements for the Disclosure of Sustainability-related Financial Disclosures* and IFRS S2 *Climate-related Disclosure*. London: IFRS Foundation. Retrieved from <https://www.ifrs.org/projects/completed-projects/2023/general-sustainability-related-disclosures/>

International Integrated Reporting Council (2013). The International <IR> Framework. Retrieved from <https://integratedreporting.org/resource/international-ir-framework/>

Securities and Exchange Commission, (2008). Final Report of the Advisory Committee on Improvements to Financial Reporting to the United States Securities and Exchange Commission. Retrieved from <https://www.sec.gov/about/offices/oca/acifr/acifr-finalreport.pdf>

Securities and Exchange Commission, (2016). Updated Compliance & Disclosure Interpretations on non-GAAP financial measures. Retrieved from <https://www.sec.gov/divisions/corpfin/guidance/nongaapinterp.html>

Securities and Exchange Commission, (2022). Staff Accounting Bulletin No. 121. Retrieved from [SEC.gov | Staff Accounting Bulletin No. 121](#)

Storey, R. and Storey, S. (1998) FASB special report, the framework of financial accounting concepts and standards. Norwalk, CT: FASB.

Sustainability Accounting Standards Board (2020). SASB Standards. Retrieved from [Download SASB Standards - SASB](#).

Task Force on Climate-related Financial Disclosures (2017). Recommendations of the Task Force on Climate-related Financial Disclosures. Retrieved from <https://assets.bbhub.io/company/sites/60/2021/10/FINAL-2017-TCFD-Report.pdf>