



RESOURCE

Uncharted waters: How can companies use financial accounting standards to deliver on the TCFD's recommendations?

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Description / Abstract

This paper is designed to drive conversations about how companies can use the accounting standards to deliver on the TCFD recommendations, focusing mainly on IFRS 7 and 9. The paper provides an overview of the main challenge that the TCFD provides: how to integrate climate-related financial disclosures with existing reporting models and financial accounting standards. Here we look mainly at IFRS 7 and 9, providing an introduction about the mainstream financial reporting model and asking the critical questions that could guide companies in the process of implementing the recommendations.

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