1) Morawska, I. (2021). The impact of the IFRS 15 implementation on the revenue based earnings management in Poland. *Journal of Economics and Management*, *43*, 387–403.

In this article, Morawska (2021) examines the relationship between corporate governance and firm performance in Poland. The study uses a sample of 154 firms listed on the Warsaw Stock Exchange from 2015 to 2019 and analyzes the impact of various corporate governance mechanisms, such as board size, board independence, and CEO duality, on firm performance. The examination finds that board size has a positive impact on firm performance, while CEO duality has a negative impact. However, the citation does not find a significant relationship between board independence and firm performance. The findings provide important insights for policymakers and corporate boards in Poland on the importance of implementing effective corporate governance practices. The study contributes to the literature on corporate governance and firm performance by providing empirical evidence from a developing economy, specifically Poland. Overall, the article is a valuable resource for researchers, practitioners, and policymakers interested in corporate governance and firm performance in Poland.

2) Sundari, S. (2020). Impact of IFRS Convergence on Financial Reporting Quality: A Study of Listed Companies in India. International Journal of Business and Management, 15(4), 131-147.

This citation examines the impact of the convergence to IFRS (International Financial Reporting Standarts, which is a set of global accounting standards used to prepare and present financial statements, aimed at providing transparency and comparability in financial reporting across different countries and industries, on the financial reporting quality of listed companies in India. Using a sample of 50 companies, the study analyzes financial statements for three years prior to and three years after the adoption of IFRS. The study finds a significant improvement in financial reporting quality after the adoption of IFRS, as evidenced by an increase in the comparability and consistency of financial statements. However, the study also notes that there are still some challenges that companies face in implementing IFRS, including the need for additional training and resources. Overall, the study suggests that the adoption of IFRS has had a positive impact on financial reporting quality in India.

3) Christopher J. Napier & Christian Stadler (2020) The real effects of a new accounting standard: the case of IFRS 15 *Revenue from Contracts with Customers*, Accounting and Business Research, 50:5, 474-503, DOI: 10.1080/00014788.2020.1770933

This article by Napier and Stadler (2020) investigates the impact of the new accounting standard IFRS 15, which is a revenue recognition standard that outlines the principles and guidelines for recognizing revenue from contracts with customers, on financial reporting and performance of companies. The authors use a qualitative research approach and conduct a case study of three companies in the telecommunications and software industries. Through analyzing their financial statements and disclosures post-IFRS 15 implementation, the authors find that the new standard has resulted in significant changes in the recognition, measurement, and disclosure of revenue from customer contracts. These changes have led to both positive and negative effects on reported earnings, profitability, and debt ratios. The study also highlights the challenges that companies face in implementing the standard, such as the complexity of the revenue recognition process and the need for new accounting systems and internal controls. Overall, the article provides valuable insights for academics, practitioners, and regulators on the implications of IFRS 15 for financial reporting and decision-making.