



PRESS RELEASE

CMF publishes for consultation new Compendium of Accounting Standards for Banks

August 10, 2021 – The Financial Market Commission (CMF) has published for consultation a new **Compendium of Accounting Standards for Banks**, which modifies the one published in 2019.

The proposal under consultation incorporates necessary accounting information to comply with full implementation of Basel III standards, and clarifies situations arising both from internal analysis and feedback received from stakeholders in the banking system. In addition, the changes that a new Compendium means for certain files of the **Information Systems Manual for Banks** are also placed under consultation.

Since a relevant part of the Compendium are the accounting information models that include different concepts which will undergo changes regarding the ones in force until December 2021, [an additional document](#) linking the current accounting structure with its successor to be implemented in 2022 is also available to facilitate analysis.

Interested parties can access the [Draft Rules and Norms section](#) of the CMF website to check the details of the Compendium proposal and submit their feedback.

Area of Communications, Education & Image – Financial Market Commission (CMF)

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