

## IASBから今後の基準設定に関するプロセス等の発表

7月24日、国際会計基準審議会(IASB)は、新基準等の適用、基準設定プロセスの改善等について、以下を発表した。

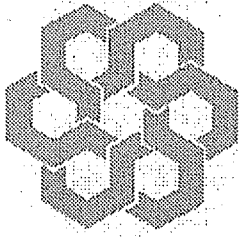
### 1. 新基準等の適用について

- 2008 年末まで、新基準(大幅な変更を含む)の適用を求めない。
  - ・ 当該措置により、2005 年に IFRSs を採用した企業に「4年の安定期間」が与えられる。
  - ・ 但し、当該措置は、2008 年末までに、IASBが新基準を開発・公表することを妨げるものでなく、解釈指針及び細かな変更を適用することは有りうる。
  - ・ また、同期間内に、企業が自主的に新基準を採用することも認められる。
  - ・ なお、当該決定は、米国財務会計基準委員会(FASB)との覚書で合意された作業に対するIASBの対応に、影響を与えるものではない。

### 2. 基準設定プロセスの改善

- 国際財務報告基準(IFRSs)適用のための十分な猶予期間を与える。
    - ・ 新基準、重要な修正の公表後、少なくとも1年以上の猶予期間を認める。
  - 外部から意見を言う機会を増やす。
    - ・ 「概念フレームワーク」等について公開草案の公表前に、討議資料を公表。
  - 主要な論点について、公開の円卓会議(round-table)を開催する。
    - ・ 重要な論点について、公開の円卓会議を開催する。
- (注)2006 年 11-12 月に「IAS37(引当金、偶発債務、偶発資産)」、2007 年第 1 四半期に「概念フレームワーク」に関する円卓会議を開催予定。

以上



International Accounting Standards Board®

# Press Release

FOR IMMEDIATE RELEASE

24 July 2006

## **IASB takes steps to assist adoption of IFRSs and reinforce consultation**

### **No new IFRSs effective until 2009**

The International Accounting Standards Board (IASB) today announced a number of steps taken as a result of its ongoing review of its work programme and of market practices. When the IASB considered its technical plan at its meeting in June, the IASB affirmed its commitment to the joint work programme described in the Memorandum of Understanding with the US Financial Accounting Standards Board (FASB) published in February 2006. At the same time, the IASB concluded that by addressing issues related to the timing of effective dates and consultation, it would continue both to encourage consistent and rigorous application of IFRSs and to facilitate broad input into the IASB's work programme.

Following consultation with the Trustees of the IASC Foundation, the Standards Advisory Council, and a wide range of interested parties, the IASB has agreed to the following:

- **Increased lead time to prepare for new standards:** The IASB recognises that many countries require time for translations and implementation of new standards into practice and, where IFRSs are legally binding, into law. To accommodate the time required, the IASB intends to allow a minimum of one year between the date of the publication of wholly new IFRSs or major amendments to existing IFRSs and the date when implementation is required.
- **Increased opportunity for input on conceptual issues:** The IASB and the FASB have agreed to publish discussion papers, rather than moving directly to exposure drafts, on the individual sections of their Conceptual Framework project.

The IASB announced at its meeting in June that it will also publish a discussion paper as the next step of its Fair Value Measurement project, which is aimed at providing consistency in the application of existing fair value requirements. The decision to use

discussion papers as part of these projects means that there will be at least two opportunities for public comment.

- **Public round-tables on key topics:** The IASB will hold public round-table discussions in the near future on two key topics on which constituents have expressed particular interest. The first is the proposed amendments to the recognition and measurement principles in IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*. These round-tables will be held in November and December of this year.

The second is the measurement phase of the Conceptual Framework project. Discussions will focus on the range of possible measurement attributes, including cost and fair value, that could be used both at initial recognition and subsequently. The round-tables will be held in the first quarter of 2007.

#### **No new major standards to be effective before 2009**

Consistently with the steps described above, **the IASB will not require the application of new IFRSs under development or major amendments to existing standards before 1 January 2009.** The establishment of 2009 as the first date of required implementation of new standards will also provide **countries yet to adopt IFRSs with a clear target date for adoption.**

By refraining from requiring new standards to be applied before 2009, the IASB will also be providing **four years of stability** in the IFRS platform of standards for those companies that adopted IFRSs in 2005. The establishment of this approach does not preclude the publication of new standards before that date, and companies would be permitted to adopt a new standard on a voluntary basis before its effective date. Interpretations and minor amendments to deal with potential issues identified during implementation would not be subject to this approach.

The IASB believes that providing additional clarity about its plans for effective dates for ongoing projects will benefit the marketplace, without affecting the IASB's ability to pursue the objectives described in the FASB-IASB Memorandum of Understanding of February 2006. This approach to effective dates will apply to all major IASB projects, including those described in the Memorandum of Understanding.

In developing the Memorandum of Understanding the FASB and the IASB anticipated that, whilst some of their joint projects would be completed by the end of 2007, it would be impractical, when factoring in the need for research, deliberation, consultation and due

process, to complete many of their joint projects by 2008. The adoption of the approach regarding effective dates does not change these projections. These joint efforts of the FASB and the IASB in addressing priority issues would contribute to the elimination of the need for the reconciliation requirement for non-US companies that use IFRSs and are registered in the United States, as outlined in the roadmap.

In announcing these steps, Sir David Tweedie, Chairman of the IASB, said:

For those involved with International Financial Reporting Standards, the past few years have been a time of great activity. The steps announced today are designed to assist those involved with implementation of IFRSs throughout the world, while enabling us to make progress on our contribution toward the elimination of the need for reconciliation requirements by 2009. The IASB has listened to the needs of many interested parties and recognises the benefits that will derive from stability until 2009. At the same time, we welcome the desire of many of those who follow the standard-setting process to make a fuller contribution to our work programme.

**END**

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### **Notes to Editors**

#### *About the IASB*

The International Accounting Standards Board (IASB), based in London, began operations in 2001. Contributions collected by its Trustees, the IASC Foundation, from the major accounting firms, private financial institutions and industrial companies throughout the world, central and development banks, and other international and professional organisations fund the operations of the IASB.

The 14 Board members (12 of whom are full-time) are drawn from nine countries and have wide international experience and a variety of functional backgrounds. The IASB is committed to developing, in the public interest, a single set of high quality, global accounting standards that require transparent and comparable information in general purpose financial statements. In pursuit of this objective, the IASB co-operates with national accounting standard-setters to achieve convergence in accounting standards around the world.

The approach to effective dates described in the press release will apply to the recently added major projects to the IASB's agenda, employee benefits and leasing. The projects, however, are not expected to be completed before 2010-2011.