

国際会計基準(IFRS)を巡る動向 ①

	金融商品	非連結事業体	ガバナンス	単一基準
09年前半	IASB-FASB 金融危機諮問グループ(1月~)			企業会計審議会 IFRSの取扱いに関する 中間報告(案) の公表(2月)
	IASB 開示基準改訂(IFRS7号)(3月)	IASB 認識の中止 公開草案(3月)	IASCF定款改訂フェーズ I 完了(1月) モニタリング・ボード・ IASCF評議員会 初会合(4月)	
	G20 ロンドン・サミット声明 / FSF 報告書 (4月)			
	IASB 公正価値測定 公開草案(5月)	IASB-FASB 連結・認識の中止に関する 円卓会議開催(6月) 6月8-9日 (於東京)		企業会計審議会 IFRSの取扱いに関する 中間報告公表 (6月)
09年後半	IASB 分類及び測定 公開草案(7月)			
	IASB-FASB 金融危機諮問グループ レポート (7月)			
	IASB-FASB 分類及び測定に関する 円卓会議開催(9月)	9月3日 (於東京)		
	G20 ピッツバーグ・サミット声明 (9月)			
	IASB 減損 公開草案(11月)		IASCF 定款改訂 フェーズ II に関する 円卓会議	IASBとFASBによる コンバージェンスに 向けた共同声明 (11月)
金融資産:分類及び測定(IFRS9号) 最終化(11月)				
公正価値測定に関する円卓会議(11月)	11月27日 (於東京)	10月21日 (於東京)		

国際会計基準(IFRS)を巡る動向 ②

	金融商品	非連結事業体	ガバナンス	単一基準
↑ これまでの対応 ↓ 今後の予定	10年前半 IASB 金融負債:分類及び測定の一部 公開草案 (5月) FASB 金融商品 公開草案 (5月)		IASCF定款改訂 フェーズⅡ完了 (2月)	SECによる国際会計基準に関する 声明 (2月) IASB-FASBによる コンバージェンス計画 の修正に関する 共同声明 (6月)
	FASB 公正価値測定 公開草案 (6月) IASB ヘッジ会計 公開草案 (2010年6月～9月)	IASB 非連結SPEの開示 最終化 (6月) FASB 連結 公開草案 (6月) 認識の中止 公開草案 (2010年6月～9月)		
10年後半以降	IASB-FASB 公正価値測定 最終化 (10年10月～12月) IASB 最終化 ・減損 (10年10月～12月) ・分類及び測定(金融負債) (10年後半) ・ヘッジ会計 (10年10月～2011年3月) FASB 金融商品 最終化 (11年前半)	IASB 連結 最終化 (10年10月～12月) IASB 認識の中止 最終化 (2010年10月～2011年3月) FASB 連結 最終化 (11年前半)		SECによる作業計画の進捗状況 (～10月) ASBJ-IASB IASB-FASB 主要プロジェクト完了 (11年6月)

会計基準を巡る国際的議論

G20ワシントン・サミット (2008年11月15日:会計基準関連)

以下を各国財務大臣に対し要請。

- 市場の混乱時において特に、複雑な証券についての、国際会計基準の見直し。

2009年3月31日までの行動計画

- 会計基準設定主体は、市場の混乱時における、証券の価格評価のガイダンスを強化。
- 会計基準設定主体は非連結特別目的会社のための会計及び開示の基準に関する脆弱性に対処。
- 国際会計基準設定主体のガバナンスを更に強化。

中期的措置

- 世界の主要な会計基準設定主体は、単一の、質の高い国際基準を創設。

G20ピッツバーグ・サミット (2009年9月25日:会計基準関連)

- 国際会計基準設定主体に対し、その独立した基準設定プロセスの枠内において、単一の質の高い世界的な会計基準を実現するための努力を倍増すること、そして2011年6月までにコンバージェンス(収れん)プロジェクトを完了することを求める。
- 国際会計基準審議会(IASB)の制度的枠組みは、様々な利害関係者の関与をさらに向上すべきである。

G20ロンドン・サミット (2009年4月2日:会計基準関連)

「回復と改革のためのグローバル・プラン」首脳声明<抜粋>

- 会計基準設定主体に対し、評価及び引当てに関する基準を改善し、単一の質の高いグローバルな会計基準を実現するため、監督当局及び規制当局と緊急に協働することを求める。

「金融システムの強化に関する宣言」サミット付属文書<抜粋>

- 我々は、公正価値会計の枠組みを再確認しつつ、会計基準設定主体が、流動性及び投資家の保有期間を踏まえ、金融商品の価格評価の基準を改善すべきであることに合意した。
- 我々はまた、会計事項に対処する景気循環増幅効果に関するFSFの提言を歓迎する。我々は、会計基準設定主体が、2009年末までに以下のための措置を採るべきであることに合意した。
 - ・ 金融商品の会計基準に関する複雑性を低減する。 など



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2 June 2010

The Honourable Yoon, Jeung-Hyun
Minister of Strategy and Finance
Ministry of Strategy and Finance
Government Complex II
88 Gwanmoonro, Gwacheon City
Gyeonggi Province, 427-725
The Republic of Korea

Dear Minister Yoon:

On behalf of the International Accounting Standards Board (IASB) and the Financial Accounting Standards Board (FASB), accounting standard-setters charged with developing high quality accounting standards, we are writing to you as the host of the upcoming meeting of finance ministers in Korea. We respectfully request that the meeting secretariat circulate this letter to other meeting participants.

We understand the importance that the G20 attaches to our joint convergence efforts. At the Pittsburgh Summit, held in September 2009, the G20 leaders stated “We call on our international accounting bodies to redouble their efforts to achieve a single set of high quality, global accounting standards within the context of their independent standard setting process, and complete their convergence project by June 2011. The International Accounting Standards Board’s (IASB) institutional framework should further enhance the involvement of various stakeholders.”

Closely following the Pittsburgh Summit, in our November 2009 joint statement, the boards again reaffirmed our commitment to improving International Financial Reporting Standards (IFRSs) and US generally accepted accounting principles (GAAP) and achieving their convergence. That statement affirmed June 2011 as the target date for completing the major projects listed in the 2006 Memorandum of Understanding (MoU), as updated in 2008. The statement also described project-specific milestone targets, and acknowledged the need to intensify our standard-setting efforts to meet those targets.

Reflecting our commitment to timely completion of the major MoU projects, the boards have significantly intensified their interaction. The boards are now meeting jointly for consecutive days on a monthly basis, either in person or by video. The boards have called, and will continue to schedule special joint meetings to address issues requiring timely joint resolution.

In our November statement, the boards committed themselves to providing transparency and accountability regarding those plans by reporting periodically on our progress.

Our first report, dated 31 March 2010, described the progress that we had made to date and explained some of the challenges that we face in improving and converging our standards. We attach that report for your information. We will publish a second interim progress report very shortly.

The Pittsburgh Leaders Statement highlighted the importance of stakeholder engagement. We believe that enabling all interested parties to review properly, evaluate, and provide views is essential to developing high quality standards that are durable and serve investors and the global economy. Since the beginning of the financial crisis, the boards have significantly enhanced their engagement with the investor, market supervisors, prudential regulatory and other stakeholder communities. The boards have conducted intensive outreach programmes on their proposals and will continue to do so.

Since publishing our March progress report, however, stakeholders have voiced concerns about their ability to provide high-quality input on the large number of major Exposure Drafts we planned for publication in the second quarter of this year. As described in the attached joint statement issued today, the IASB and the FASB are in the process of developing a modified strategy to take account of these concerns.

In developing that modified strategy, we note the relevance of the June 2011 target to G20 members adopting IFRSs in 2011 or 2012 and for other countries, including Japan and the United States, who consider continued improvement and convergence to be an important consideration in deciding the role of IFRSs in their capital markets.

The modified strategy retains the target completion date of June 2011 for many of the projects identified by the original MoU, including those projects, as well as other issues not in the MoU, where a converged solution is urgently required. The target completion dates for a few projects have extended into the second half of 2011. The nature of the comments received on the Exposure Drafts will determine the extent of the redeliberations necessary and the timeline required to arrive at high quality, converged standards.

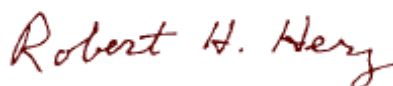
It is expected that this action by the FASB and IASB will not negatively impact the Securities and Exchange Commission's work plan, announced in February, to consider in 2011 whether and how to incorporate IFRS into the US financial system.

We appreciate the support of the G20 for the development of a single set of high quality global accounting standards. The two boards remain committed to achieving that objective. We shall continue to provide timely updates regarding our progress.

Yours sincerely,



David Tweedie
Chairman
IASB



Robert Herz
Chairman
FASB

Attachments

Joint statement by the IASB and the FASB on their convergence work

In our November 2009 joint statement, we, the International Accounting Standards Board (IASB) and the US Financial Accounting Standards Board (FASB) again reaffirmed our commitment to improving International Financial Reporting Standards (IFRSs) and US generally accepted accounting principles (GAAP) and achieving their convergence. That Statement affirmed June 2011 as the target date for completing the major projects in the 2006 Memorandum of Understanding (MoU), as updated in 2008, described project-specific milestone targets, and acknowledged the need to intensify our standards-setting efforts to meet those targets.

We committed to providing transparency and accountability regarding those plans by reporting periodically on our progress. Our first report, dated 31 March 2010, described the progress we had made to date, explained some of the challenges we face in improving and converging our standards in certain areas, and reported changes made to certain project-specific milestone targets.

As noted in our March 2010 progress report, we recognise the challenges that arise from seeking effective global stakeholder engagement on a large number of projects. Since publishing the March progress report, stakeholders have voiced concerns about their ability to provide high-quality input on the large number of major Exposure Drafts planned for publication in the second quarter of this year.

The IASB and the FASB are in the process of developing a modified strategy to take account of these concerns that would:

- prioritise the major projects in the MoU to permit a sharper focus on issues and projects that we believe will bring about significant improvement and convergence between IFRS and US GAAP.
- stagger the publication of Exposure Drafts and related consultations (such as public round table meetings) to enable the broad-based and effective stakeholder participation in due process that is critically important to the quality of their standards. We are limiting to four the number of significant or complex Exposure Drafts issued in any one quarter.
- issue a separate consultation document seeking stakeholder input about effective dates and transition methods.

The modified strategy retains the target completion date of June 2011 for many of the projects identified by the original MoU, including those projects, as well as other issues not in the MoU, where a converged solution is urgently required. The target completion dates for a few projects have extended into the second half of 2011. The nature of the comments received on the Exposure Drafts will determine the extent of the redeliberations necessary and the timeline required to arrive at high quality, converged standards.

The IASB and the FASB have begun discussions on this proposed strategy with their respective oversight bodies and regulators, including members of the IASC Foundation Monitoring Board.

It is expected that this action by the FASB and IASB will not negatively impact the Securities and Exchange Commission's work plan, announced in February, to consider in 2011 whether and how to incorporate IFRS into the US financial system.

The boards expect to publish shortly a progress report that includes a revised work plan.



Chairman Schapiro Statement on FASB-IASB Decision to Modify Timing of Certain Convergence Projects

FOR IMMEDIATE RELEASE
2010-96

Washington, D.C., June 2, 2010 — In February, the Securities and Exchange Commission laid out its position regarding global accounting standards, making it clear that the Commission continues to believe that a single set of high-quality globally accepted accounting standards would benefit U.S. investors.

At that time, the Commission directed its staff to execute a Work Plan, the results of which will aid the Commission in its evaluation of the impact that the use of International Financial Reporting Standards (IFRS) by U.S. companies would have on the U.S. securities market. Included in this Work Plan is consideration of IFRS, as it exists today and after the completion of various convergence projects currently underway between U.S. and international accounting standards-setters.

Today, the Financial Accounting Standards Board (FASB) and International Accounting Standards Board (IASB) announced modifications to their timetable for and prioritization of standards being developed under those boards' joint agenda.

In response, SEC Chairman Mary L. Schapiro issued the following statement:

"The boards believe that the modified plan will contribute to increased quality in the standards because it provides additional time for stakeholders to thoroughly consider the proposals and give both boards quality feedback. I view this as time that is well invested.

"Quality financial reporting standards established through an independent process are threshold criteria against which the Commission's future consideration of the role of IFRS in the U.S. reporting system will be based. I foresee no reason that the adjustment to the targeted timeline for certain joint projects should impact the staff's analyses under the Work Plan issued in February 2010, particularly when that adjustment is designed to enhance the quality of the standards. Indeed, focused efforts on those standards the boards consider highest priority for the improvement of U.S. GAAP and IFRS will facilitate the staff's analyses.

"Accordingly, I am confident that we continue to be on schedule for a Commission determination in 2011 about whether to incorporate IFRS into the financial reporting system for U.S. issuers."

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<http://www.sec.gov/news/press/2010/2010-96.htm>



Speech by SEC Chairman: Remarks at CFA Institute 2010 Annual Conference

by

Chairman Mary L. Schapiro

U.S. Securities and Exchange Commission

Via Videoconference

Boston, Massachusetts
May 18, 2010

Good morning, it's a pleasure to be here today, if only electronically. I apologize for not being with you in person but, unfortunately, work related to our investigation into the causes of the market disruption nearly two weeks ago is keeping me here in Washington.

I thought it was important to speak to you, however, because I wanted to update you on our efforts to improve the quality of the financial information on which you base your advice and your careers — the information that is the lifeblood of your work.

And I especially wanted to re-affirm our dedication to developing a single set of high-quality, globally-accepted accounting standards which will benefit U.S. investors and investors around the world, as part of our commitment to better visibility and information.

Over the course of the last 10 years, we have had a number of painful reminders of just how important good information — from accurate accounting by individual businesses to aggregate information on trades and positions — is to investors, to markets and to regulators.

We have seen that individual securities or entire markets that rise without the corrective hand of either investor insight or regulatory review are far more likely to crash — and to cause significant collateral damage when they do.

In the early part of the last decade, shares of several companies soared to extraordinary heights on the backs of falsified books — and then fell hard. More recently, it was the overheated market for mortgage-backed securities — fueled by poor lending decisions, opacity into the risk of underlying assets and blind faith in triple-A ratings — that collapsed, causing serious damage to the entire economy.

And so, a focus of the SEC in the post-crisis world is — just as it has been in our most productive periods for 76 years — increasing the ability of investors, their advisors, and ourselves to get the kind of information we need to make rational economic and regulatory decisions.

Part of this mission involves re-energizing, re-structuring and refocusing the SEC itself, so that we have the tools and skills necessary to analyze the data filed with us, and the resources and the will to punish those who provide false or misleading information.

Part of it is our work with Congress towards comprehensive reform that brings sunshine to opaque markets.

And a lot of it involves attention to the vital but sometimes overlooked field of accounting.

Accounting has been referred to as the "blocking and tackling" of financial reporting. I don't think I am offending many accountants by saying it's often an unglamorous exercise. But, as legendary football coach Vince Lombardi said over and over again, it is the team that blocks and tackles best that wins.

And, so while the SEC is working on "big play" efforts — that is, major rule changes and an internal restructuring — we're not neglecting our blocking and tackling.

We're protecting investors from accounting fraud and overseeing both FASB and the PCAOB.

We're working to see that reporting standards are consistent with current accounting practices.

And, in one of our most important and large-scale efforts, we are overseeing FASB's convergence efforts to facilitate a single set of high-quality international accounting standards, as we prepare for possible incorporation of international standards into the U.S. reporting structure for U.S. issuers.

Maybe it's because other SEC actions and the prospect of truly historic financial reform crowd out coverage, but these "blocking and tackling" efforts generally don't make much news. And, from that news void, myths are emerging which suggest that the SEC has lost its commitment to ensuring the high quality and integrity of the financial reports filed by U.S. issuers — and, especially, that our commitment to international standards has flagged.

My goal today is to put those myths to rest. Comprehensive and neutral accounting standards are the bedrock upon which our securities laws are based — standards that generate accurate, consistent, comparable, relevant, and reliable information for investors, lenders, creditors, and all others who make capital allocation decisions. We have not, cannot, and will not lose sight of that fundamental principle.

But, before I go into detail about all that we're doing to apply this principle to the writing of effective, international, accounting rules, let me touch briefly on some of our other activities.

Strengthening the SEC

The initial focus of my time at the SEC has been re-energizing the agency itself. We've changed our internal structure, breaking down silos that limited communications between and among offices and divisions and which contributed to missteps in the past.

For the first time in years, our budget allows us to begin investing significantly in new technology. Our priority has been to create a system that can track, classify and correlate the thousands of tips and investigative leads we receive every month, and which are often the first step towards preventing or punishing fraud.

We brought in new leadership, and they're bringing in new talent, across the organization.

And we've initiated one of the most significant investor-focused rulemaking agendas in decades, such as:

- Adopting rules and proposing others to create a stronger, more robust regulatory framework for credit rating agencies.
- Adopting rules that will help keep money market funds from "breaking

the buck," by requiring greater credit quality, improved liquidity, shortened maturities and by requiring stress testing and disclosure of funds' actual "mark-to-market" net asset value.

- Adopting a rule that will provide greater protections to investors who entrust assets to investment advisers by requiring that independent, third-party accountants confirm client assets and review custody controls in situations where the possibility for misappropriation is acute.
- Adopting rules which make companies more accountable to shareholders by requiring them to provide information about the leadership structure of boards, the qualifications of board nominees and the relationship between a company's overall compensation policies and risk taking. And we proposed rules to facilitate the effective exercise of shareholders' rights to nominate directors to the boards of the companies they own
- Proposing rules that will bring unprecedented visibility into the assets underlying all varieties of asset-backed securities.
- And, issuing a concept release on market structure issues including high-frequency trading, co-locating trading terminals and markets that do not publicly display price quotations. We are also attempting to determine the extent to which the interests of short-term professional traders may diverge from those of longer-term investors. These issues will also be at the center of a Market Structure Roundtable, which we will be hosting in several weeks.

Comprehensive Financial Reform

As we move forward within the SEC, Congress is debating comprehensive reform that will affect not only the SEC but the other major financial regulators. The result will be a significant milestone in the effort to minimize systemic risk and to bring transparency and investor protection standards into the 21st Century.

A key provision in the legislation would provide independent funding for the SEC. It's a provision that guarantees independence, enables us to engage in long-term planning, and helps us to close the resource gap between us and the Wall Street firms we regulate.

Most every other federal financial regulator is independently funded and I believe the one agency that is charged with protecting investors should be independently funded as well.

I hope that Congress resists efforts by those in the financial world who would rather see us weakened, than strengthened.

We are working with the Senate to strengthen the bill now before it. Our goal is to close what appear now to be minor gaps but which may become conduits for major market disruptions.

Among our priorities are:

- Strengthening over-the-counter derivatives legislation, to eliminate regulatory gaps and arbitrage opportunities.
- Improving the standard of conduct for securities professionals providing investment advice by lifting broker-dealer duties to clients to the same fiduciary level required of registered investment advisors — just as the CFA's own standards of conduct require that "members and candidates ... act for the benefit of their clients and place their clients' interests before their employer's or their own ..."
- Ensuring that oversight of smaller investment advisers is only transferred to states that require registration and will provide

oversight standards comparable to the SEC's standards.

This is a tremendous opportunity to bring important and needed improvements to the financial markets. We are looking forward to reform that truly increases transparency and levels the playing field for investors and the professionals who advise them.

Even as we've worked to upgrade the agency and engage on regulatory reform, we've kept our focus on the basics of financial transparency. Investors deserve an honest, unvarnished accounting of a company's finances — and we will challenge anything less when we find it.

As an example, in March 2010, the Division of Corporation Finance sent letters to the CFOs of large financial institutions seeking detailed information about repurchase agreements, securities lending transactions, or other transactions involving the transfer of financial assets — that is, transactions that may be comparable to Lehman Brothers' "repo 105" transactions.

We will use the responses to help determine whether changes in accounting, disclosure, or to the underlying standards themselves, are needed to ensure that investors have accurate information about a firm's leverage and risk. You can expect more of these "Dear CFO" letters, as our disclosure staff reviews the filings of financially significant companies more deeply and consistently, and seeks to identify and address significant trends across companies.

GAAP to IFRS

Major financial reform legislation occasionally leads the national news. SEC re-organizations and rulemaking and issues like Repo 105, can make headlines in the business press or on CNBC.

But a discussion of accounting standards — and the global convergence of those standards — is often limited to specialized journals and a handful of websites for the kind of people that can tell a repo 105 from a 401(k).

Perhaps because of this lack of coverage, and because of the complexity of a comprehensive accounting review and the resulting deliberate pace, a number of myths have sprung up, many suggesting that that our commitment to a single set of high quality accounting standards is not particularly strong.

So today, I'd like to look at a few of the myths and let you know why you can't always believe what you hear.

Myth #1: The SEC's commitment to global accounting standards is not as strong as it should be.

Let's put this one to rest, right away. And, I can do that by citing the official text of our Commission Statement in Support of Convergence and Global Accounting Standards. In February we clearly stated:

"The Commission continues to believe that a single set of high-quality globally accepted accounting standards will benefit U.S. investors and that this goal is consistent with our mission of protecting investors, maintaining fair, orderly, and efficient markets, and facilitating capital formation. As a step toward this goal, we continue to encourage the convergence of U.S. GAAP and IFRS and expect that the differences will become fewer and narrower, over time, as a result of the convergence project."

That should be clear. So let's move on.

Myth #2: The U.S. may be committed, but it's dragging its feet regarding adoption of IFRS

This too is wrong. To be clear, while I strongly believe in our commitment to high quality accounting standards, I believe just as strongly that this commitment is only the beginning of the discussion, not the end.

The convergence process is critical to the incorporation of IFRS into the U.S. market. The IASB and FASB must remain vigilant that investors needs and protection remain paramount throughout the process.

While the FASB and the IASB have been working diligently to reach common solutions to difficult financial reporting issues, U.S. GAAP and IFRS are currently not converged in a number of key areas. These include the accounting for financial assets (the very types of securities at the center of the financial crisis), revenue recognition, consolidation principles, and leases.

While redoubling efforts to achieve the goal of convergence in a timely manner is important, a convergence effort that fails to take into account the due processes of the standard setting bodies will not serve investors well in the long run.

It is important that we take the time to solicit, receive and analyze input from companies, investors and other stakeholders who will ultimately have to put into practice and make use of new standards.

In addition, processes put in place by the FASB and the IASB to ensure the integrity of the final standards should be respected in both spirit and letter. Giving short shrift to process and testing, would increase the risk of poor decisions. We are committed to convergence. But we are committed, above all, to a convergence exercise that yields *high-quality* improvements to accounting standards.

And the fact is, we *are* moving forward. We are executing on a comprehensive work plan, dedicating significant resources to it and providing periodic progress reports on it. Our next report will be released in October of this year

This leads naturally to:

Myth #3: The United States is fixated on process.

Inaccurate. The United States *understands the importance* of process to a successful conclusion. We will not accept shortcuts that undermine our larger goals or risk compromising the achievement of high quality global standards.

A critical part of the standards-setting process is ensuring that the IASB and the FASB are shielded from undue political or commercial pressure, particularly now, as they work to finalize a number of their current joint projects.

Like the FASB, the IASB has in place structural safeguards designed to withstand commercial, political, and other influences that might obscure the goal of high-quality, neutral accounting standards. Among these safeguards is a Monitoring Board comprised of public capital market authorities, and of which I am a voting member.

The Monitoring Board creates an oversight relationship between the standard-setting organization and governmental authorities. It allows regulators to ensure that the mandate to protect investors, market integrity, and capital formation are discharged as convergence moves forward, and enhances that credibility further.

Although it makes the process of agreeing on global standards more complicated, the presence of the Monitoring Board — as well as other procedural safeguards — is critical to achieving the best possible results.

Myth #4: America is protecting its parochial interests.

No. What we are protecting are the interests of the investors in our markets, and we always will — that's what the Securities and Exchange Commission does. When investors — from anywhere across the globe — participate in our markets, they come under the SEC's umbrella of protection.

But even with this protection, we can and must continue working together across borders. The global economy is too intertwined and too interdependent to tolerate parochial interests. Our goal is to ensure a neutral process that results in rules that give capital market participants everywhere access to information on the financial performance and position of companies, so that they are able to make informed economic decisions.

Accounting standards must provide transparency for investors, and must not obscure the truth, even if the truth is painful.

Conclusion

A process that began in the wake of the accounting frauds early last decade has become even more important and relevant in the wake of the global financial crisis. Experience has shown that markets need regulators to function effectively.

But they need investors as well — investors who have the information they need to compare performance, evaluate risk, and make rational decisions.

Dramatic efforts to bring light to dark corners of the markets will help prevent the kind of irrational exuberance and harsh corrections that have caused so much damage in recent years. But so will attention to fundamentals, including the "blocking and tackling" of financial reporting within the U.S., and around the world.

Creating a system of high-quality, globally accepted accounting standard that benefits American investors and investors around the world is a detailed and challenging task. But it is a task we have been eager to embrace, and to which we remain fully committed.

Thank you.

<http://www.sec.gov/news/speech/2010/spch051810mls.htm>

G20財務大臣・中央銀行総裁会合(釜山)コミュニケ

(2010年6月5日:会計基準関連)

4. 我々は、これまでの進展に加え、我々の努力を強化し、金融の修復及び改革を加速するというコミットメントを確認した。それゆえ、我々は、
- ・ 単一の質の高いグローバルな会計基準を実現することの重要性を表明し、国際会計基準審議会及び米国財務会計基準審議会がその目的のための努力を倍増することを強く促した。我々は、国際会計基準審議会が利害関係者の関与をさらに改善することを慫慂した。
4. Building on progress to date, we affirmed our commitment to intensify our efforts and to accelerate financial repair and reform. Therefore, we:
- ・ expressed the importance we place in achieving a single set of high quality, global accounting standards and urged the International Accounting Standards Board and the Financial Accounting Standards Board to redouble their efforts to that end. We encouraged the International Accounting Standards Board to further improve involvement of stakeholders.