

IFRS(International Financial Reporting Standards)について

(IASB の公表文書)

○2009 年度版 IFRS Introduction

<p><u>Accounting Standards</u></p> <p>The IASB publishes its standards in a series of pronouncements called International Financial Reporting Standards (IFRSs). Upon its inception the IASB adopted the body of International Accounting Standards (IASs) issued by its predecessor, the Board of the International Accounting Standards Committee. The term ‘International Financial Reporting Standards’ includes IFRSs, IASs and Interpretations developed by the IFRIC or its predecessor, the former Standing Interpretations Committee (SIC).</p>	<p><u>会計基準</u></p> <p>IASB は、国際財務報告基準 (IFRS) と称される一連の基準によって、その会計基準を公表している。IASB は設立時点で、前身の会計基準設定主体である IASC の理事会が公表した国際会計基準 (IAS) をそのまま採用した。「国際財務報告基準」という用語には、IFRS、IAS 及び IFRIC 又はその前任組織である解釈指針委員会 (SIC) が作成した解釈指針が含まれる。</p>
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○IASB UPDATE (2001年4月)

<p>The IASB announced that the IASC Foundation Trustees have agreed that accounting standards issued by IASB shall be designated “International Financial Reporting Standards”.</p>

○IFRS9号「金融商品」 CONTENTS

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(G20及び欧州委員会)

○ G20 トロント・サミット宣言 (2010年6月)

<p>ANNEX II Financial Sector Reform <u>Accounting Standards</u></p> <p>30. We re-emphasized the importance we place on achieving a single set of high quality improved global accounting standards. We urged the International Accounting Standards Board and the Financial Accounting Standards Board to increase their efforts to complete their convergence project by the end of 2011.</p> <p>31. We encouraged the International Accounting Standards Board to further improve the involvement of stakeholders, including outreach to emerging market economies, within the framework of the independent accounting standard setting process.</p>	<p>別添Ⅱ 金融セクター改革 <u>会計基準</u></p> <p>30. 我々は、単一の質の高い改善された世界的な会計基準の実現が重要であることを改めて強調した。我々は、国際会計基準審議会及び米国財務会計基準審議会が2011年末までに収れんに向けたプロジェクトを完了するための努力を増すことを促した。</p> <p>31. 我々は、国際会計基準審議会が、新興市場国へのアウトリーチを含め、独立した会計基準設定プロセスの枠内において、利害関係者の関与を更に改善することを奨励した。</p>
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○欧州議会及び理事会の国際会計基準の適用にかかる規則 (EC) No. 1606/2002 (2002年7月19日)

REGULATION (EC) No. 1606/2002 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 19 July 2002 on the application of international accounting standards

(7) International Accounting Standards (IASs) are developed by the International Accounting Standards Committee (IASC), whose purpose is to develop a single set of global accounting standards. Further to the restructuring of the IASC, the new Board on 1 April, as one of its first decisions, renamed the IASC as the International Accounting Standards Board (IASB) and, as far as future international accounting standards are concerned, renamed IAS as International Financial Reporting Standards (IFRS). These standards should, wherever possible and provided that they ensure a high degree of transparency and comparability for financial reporting in the Community, be made obligatory for use by all publicly traded Community companies.

Article 2

Definitions

For the purpose of this Regulation, ‘international accounting standards’ shall mean International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and related Interpretations (SIC-IFRIC interpretations), subsequent amendments to those standards and related interpretations, future standards and related interpretations issued or adopted by the International Accounting Standards Board (IASB).