IASB 制定IFRS

**Standard-setting bodies** 

FASB制定US GAAP

Regulatory

authorities: (美国) SEC



## Reporting Elements

### **Qualitative Characteristics**

#### Objective

To provide useful financial information.

Making decisions about providing resources to the entity.

- Relevance
- Faithful representation
- \_ . . . .
- Performance
- > Income
- > Expenses
- Capital maintenance adjustments
- > Past cash flows

## Constraint

Cost (cost/benefit considerations)

# Underlying assumption

- Accrual basis
- Going concern

概念

R22 Financial Reporting Standards

Understandability
 Financial Position

Assets

Liabilities

Comparability

Verifiability

**Timeliness** 

Equity

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