

R22 Financial Reporting Standards

概念

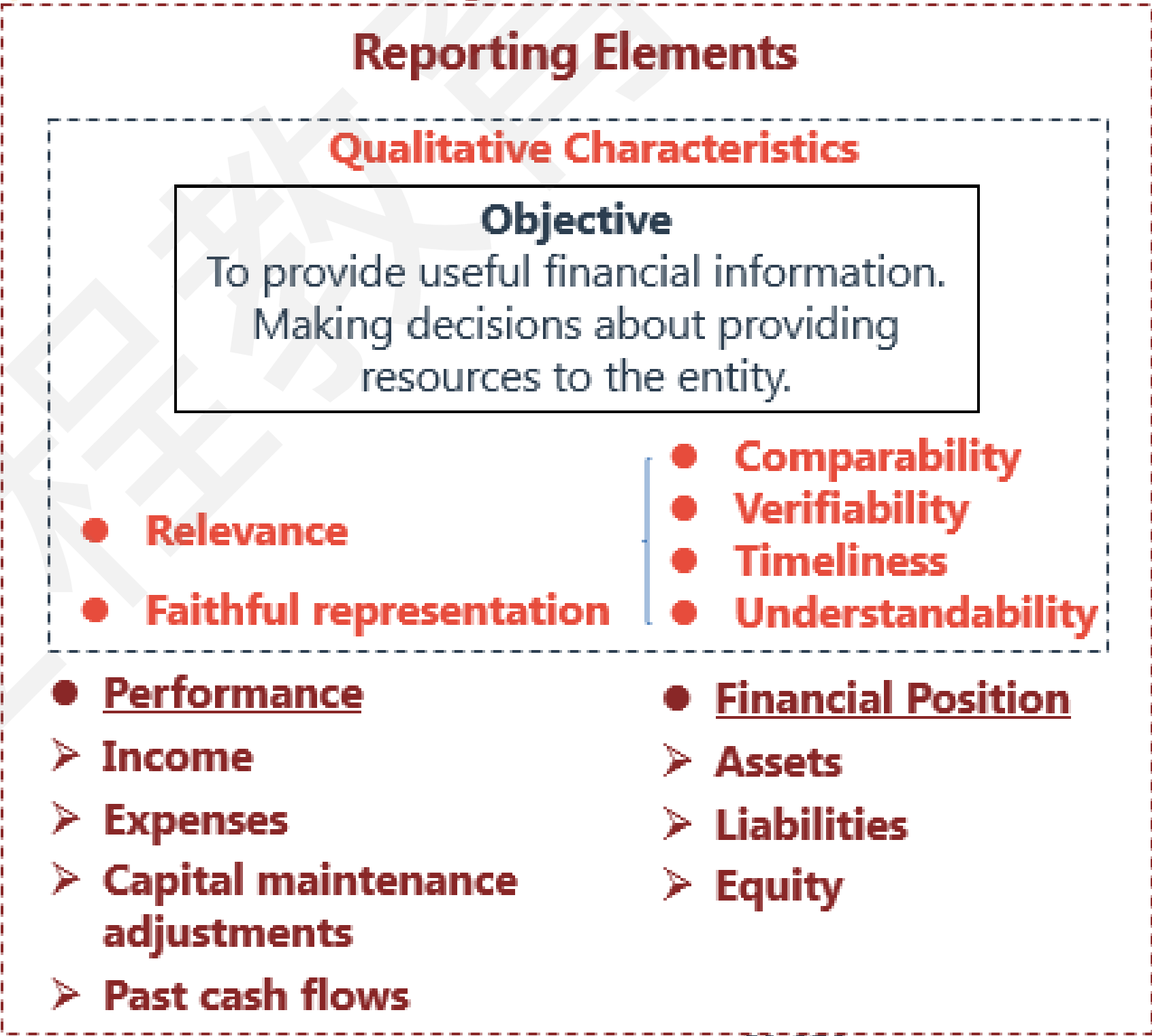
Standard-setting bodies

IASB 制定IFRS

FASB制定US GAAP

Regulatory authorities: (美国) SEC

IASB conceptual framework



Constraint

- Cost (cost/benefit considerations)

Underlying assumption

- Accrual basis
- Going concern

