

## Guiding principles

In striving to achieve its objectives, by making available an appropriate range of high quality, understandable and up-to-date education material and services about standard-setting, IFRSs and the *IFRS for SMEs*, the education initiative is guided by the following principles:<sup>(5)</sup>

	EAG	Other external	Directors	Exec mgt	BEC	TECSC	Trustees
1. Education initiative and standard-setting operation should work together towards the common objectives of the IFRS Foundation	✓	✓	✓	✓	✓	✓	✓
2. IFRS Foundation education material and services should be accessible worldwide	✓	✓	✓	✓	✓	✓	✓
3. IFRS Foundation education material and services must complement and not derogate from the complete text of IFRSs and the <i>IFRS for SMEs</i>	✓	✓	✓	✓	✓	✓	✓
4. The IFRS Foundation education initiative shall leverage the work of select external parties	✓	✓	✓	✓	✓	✓	✓
5. Take account of the special needs of small and medium-sized entities	✓	✓	✓	✓	✓	✓	✓
6. Take account of the special needs of emerging economies	✓	✓	✓	✓	✓	✓	✓

Key: ✓ indicates yes, the individual or group consulted reaffirmed the guiding principle.

<sup>(5)</sup> The guiding principles presented are as amended by the Trustees at their meeting in Tokyo in January 2007 except that in developing Plan 2012–2016 principles 5 and 6 were disaggregated and presented as two separate principles.