
IASB Cover sheet - Effective dates and transition methods

Meeting summary

The IASB will consider the disclosure requirements before an IFRS is mandatory and about the effect of transitional provisions when there is a change in accounting policy.

Staff papers

Tuesday 20 March 10:45-11:45, IASB only

- 9 Effective dates and transition : Cover memo
 - 9A Effective dates and transition methods: Disclosures before an IFRS is mandatory
 - 9B Effective dates and transition methods: Disclosure requirement on transitional provisions when there is a mandatory change in accounting policy
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IASB Staff contacts

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The staff are responsible for developing staff papers with recommendations, along with supporting analysis, for consideration by the IASB in its public meetings.

The staff papers should provide sufficient information to enable the IASB members to make informed decisions on technical matters.

In developing the staff papers the staff are expected to research and consult widely, including seeking advice from IASB members. However, recommendations ultimately reflect the views of the staff having considered the information they have obtained.