
IASB Cover sheet - Effective dates

Meeting summary

At this meeting, the Board will discuss issues raised on disclosures relating to when there is a change in an accounting policy. These issues include whether entities are required to adjust comparative information relating to periods earlier than the required preceding period and disclosures on the quantitative effect when there is a change in accounting policy.

The staff will also ask the Board whether to prepare an exposure draft proposing amendments to these issues.

Staff papers

Wednesday 23 May - 09:30 -10:30 (US time), 14:30 -15:30 (UK time), IASB only

- 10 Effective Dates: Cover memo
- 10A Effective Dates: Disclosure about information relating to periods earlier than the required preceding period
- 10B Effective Dates: Disclosures on the quantitative effects of a required change in accounting policy
- 10C Effective Dates: Disclosure on the quantitative effects of a voluntary change in accounting policy
- 10D Effective Dates: Disclosure requirement in advance about forthcoming IFRSs

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.
