

英国会计成员反对SEC和FASB进行联合背书 PDF转换可能丢失图片或格式，建议阅读原文

https://www.100test.com/kao_ti2020/645/2021_2022__E8_8B_B1_E5_9B_BD_E4_BC_9A_E8_c52_645994.htm The head of a British accounting group is warning the U.S. Securities and Exchange Commission and the Financial Accounting Standards Board against pursuing a so-called condorsement approach to International Financial Reporting Standards. Dr. Nigel Sleight-Johnson, head of the Financial Reporting Faculty at the Institute of Chartered Accountants in England and Wales, said the condorsement approach is fraught with risks and drawbacks. He noted that a mandatory transition date for IFRS worked better in the U.K. for public companies, and a gradual approach for private companies had proven to be problematic. Condorsement, a combination of convergence and endorsement, would allow FASB to endorse IFRS one standard at a time into U.S. GAAP. FASB chair Leslie Seidman indicated during a pair of speeches this week that she thought such an approach has many positive aspects (see FASB Chair Seidman Favors Condorsement Approach). The SEC is expected to decide before the end of the year whether to move forward with incorporating IFRS into the U.S. financial reporting system. The SEC staff released a work plan paper in May outlining how a condorsement approach to adopting IFRS might work in the U.S. (see SEC Releases Work Plan for How IFRS Transition Might Work). Sleight-Johnson said the experience in the U.K. and other European countries with IFRS showed that the best strategy to

minimize market disruption was a simultaneous transition on a mandatory, well-publicized and certain date, at least for major companies. Where there is a well-understood deadline and a clear focus and sense of purpose, it is easier for everyone including business people, auditors and users, to adjust to the new standards. On the other hand, gradual transitions, such as that undertaken by U.K. private companies, can result in a rather incoherent and complex accounting framework, said Sleight-Johnson. In the case of U.K. GAAP, this approach is now being effectively abandoned, with the outcome likely to be a simple adoption, on a single date, of a single standard based on the IFRS for SMEs. IFRS for SMEs is a streamlined set of International Financial Reporting Standards for Small and Medium-sized Entities. Sleight-Johnson added that if the approach suggested in the SEC staff paper were implemented, the time estimates for the transition might be unrealistic. Given how complex this process is likely to prove, taking into account the fact that IFRS will be evolving over that time, five to seven years is optimistic, he said. We think the process, based on the outlines in this paper, is likely to take significantly longer. The SEC staff paper envisions a continuing role for FASB in setting standards in coordination with the International Accounting Standards Board, and Sleight-Johnson believes that ' is an important condition. The FASB will still have a valuable role to play, he said. The IFRS model works best when it is underpinned by strong national standards setters in each jurisdiction, which can contribute to and influence the work of the IASB. The U.K. ASB is a shining example.

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