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# CCS Insights

International and Regional Accounting Organizations 国际和区域会计组织简介 - 6:

国际审计与鉴证准则理事会 【IASB】


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## 国际审计与鉴证准则理事会 【IASB】


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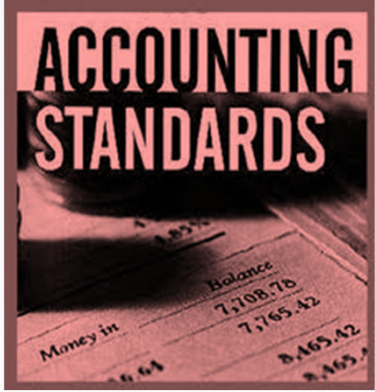
- 国际会计准则理事会（International Accounting Standards Board，简称 IASB）是由国际财务报告准则基金会（IFRS Foundation）设立的独立的会计准则制定机构，成立于 2001 年，总部设在英国伦敦。
- IASB 的前身是国际会计准则委员会（International Accounting Standards Committee，简称 IASC）。
- IASB 负责制定及批准国际财务会计报告准则、解释委员会公告，在 IFRS Foundation 的监督下工作。



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## 国际审计与鉴证准则理事会【IASB】

- IASB 旨在制定高质量、易于理解和可实施的国际会计准则，该准则要求向公众披露的财务报告应具明晰性和可比性。
- 目前 IASB 拥有在会计准则制定、会计教育等领域经验丰富的 14 名理事，由 IFRS Foundation 任命。

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## 国际审计与鉴证准则理事会【IASB】



- The International Accounting Standards Board (IASB) is an independent, private-sector body that develops and approves International Financial Reporting Standards (IFRSs).
- The IASB operates under the oversight of the IFRS Foundation. The IASB was formed in 2001 to replace the International Accounting Standards Committee (IASC). A full history of the IASB and the IASC going back to 1973 is available on the IASB website.

Currently, the IASB has 14 members.

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### The IASB's role

- Under the IFRS Foundation Constitution, the IASB has complete responsibility for all technical matters of the IFRS Foundation including:
  - full discretion in developing and pursuing its technical agenda, subject to certain consultation requirements with the Trustees and the public
  - the preparation and issuing of IFRSs (other than Interpretations) and exposure drafts, following the due process stipulated in the Constitution
  - the approval and issuing of Interpretations developed by the IFRS Interpretations Committee.

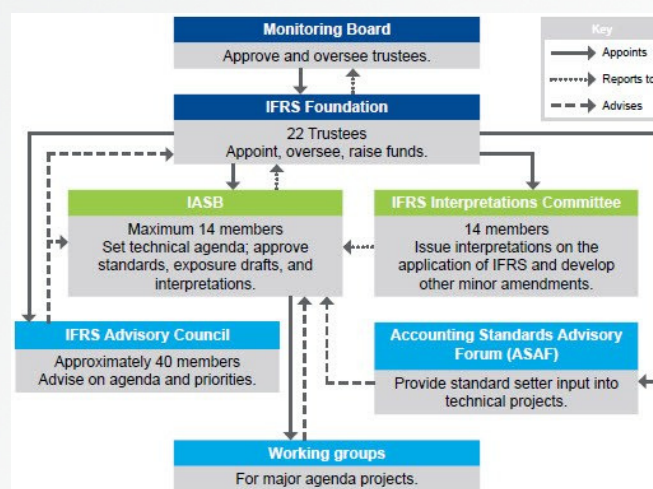
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## 国际审计与鉴证准则理事会 【IASB】

### Structure diagram



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