

How IFRS standard setting works

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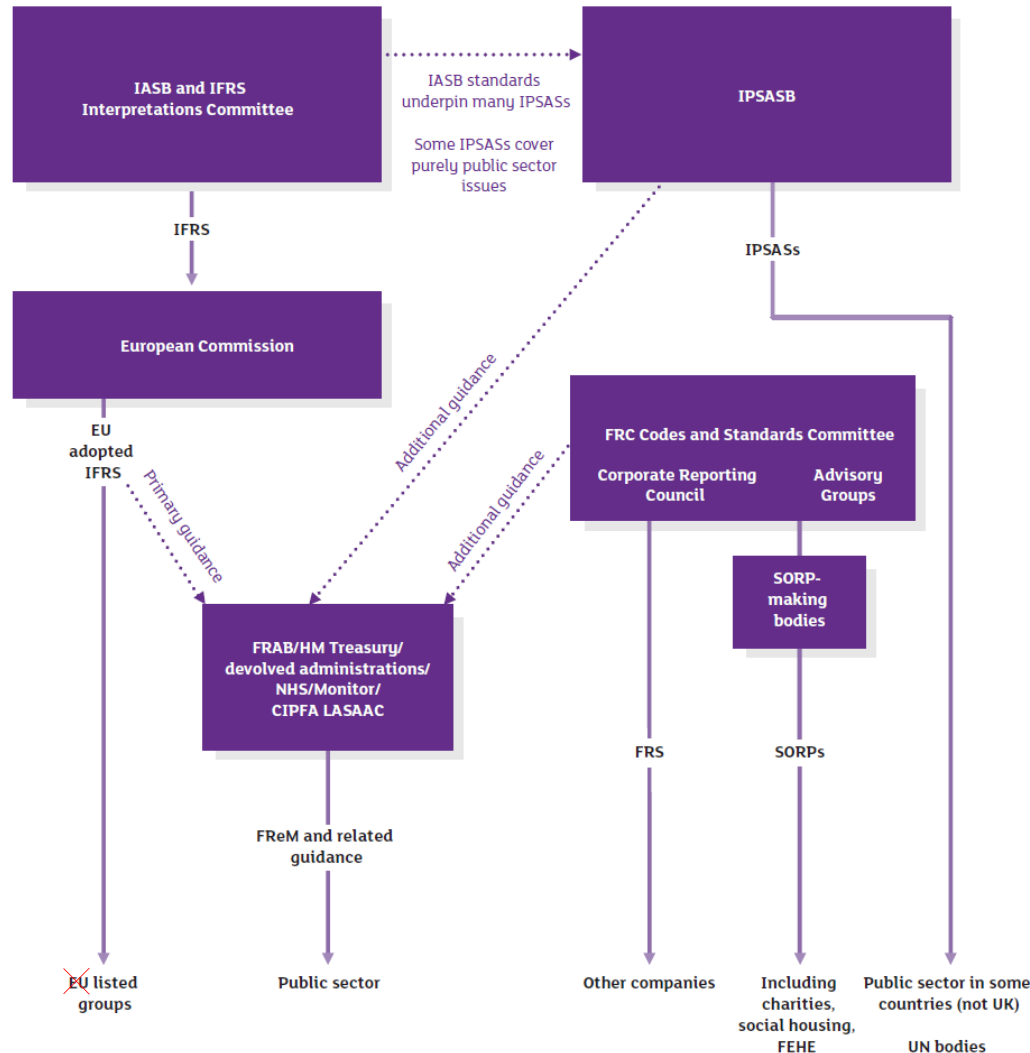
Standard setting affecting UK public services

The IFRS Corpus

Key players in IFRS development

The standard setting process

Standard setting affecting UK public services



The IFRS corpus

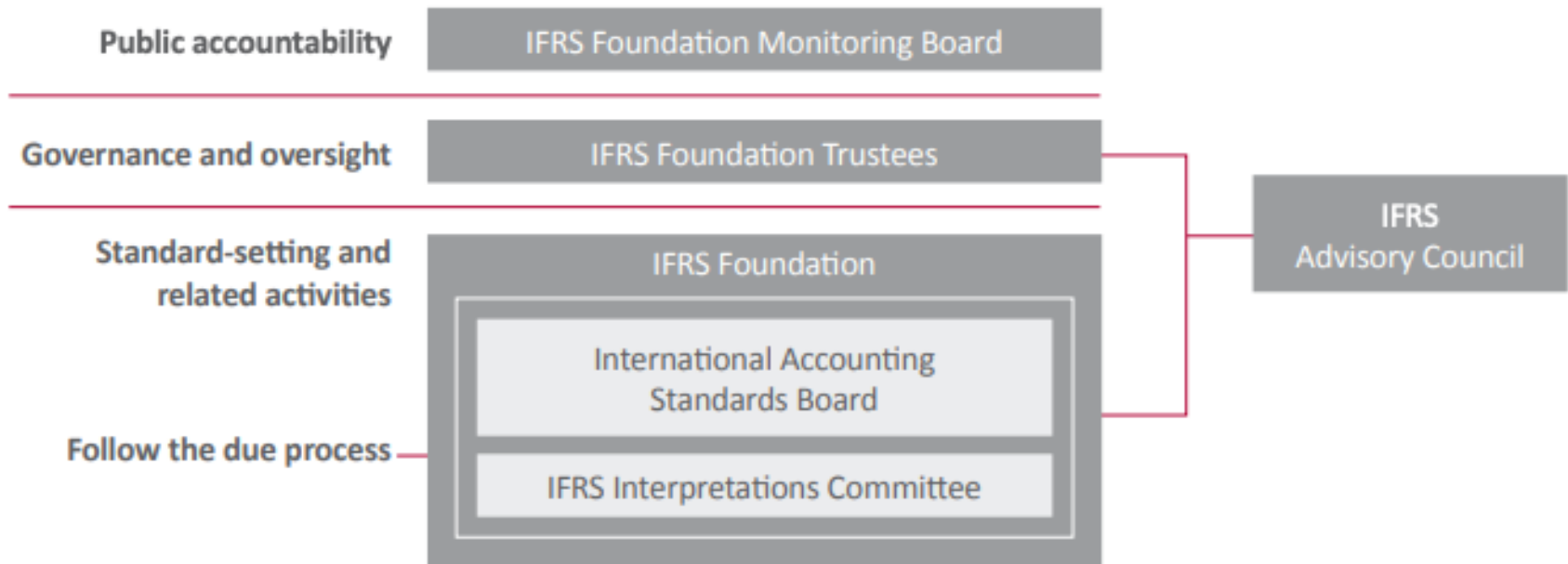
Overarching material: Preface, Conceptual Framework

Standards: IAS and IFRS, IFRS for SMEs

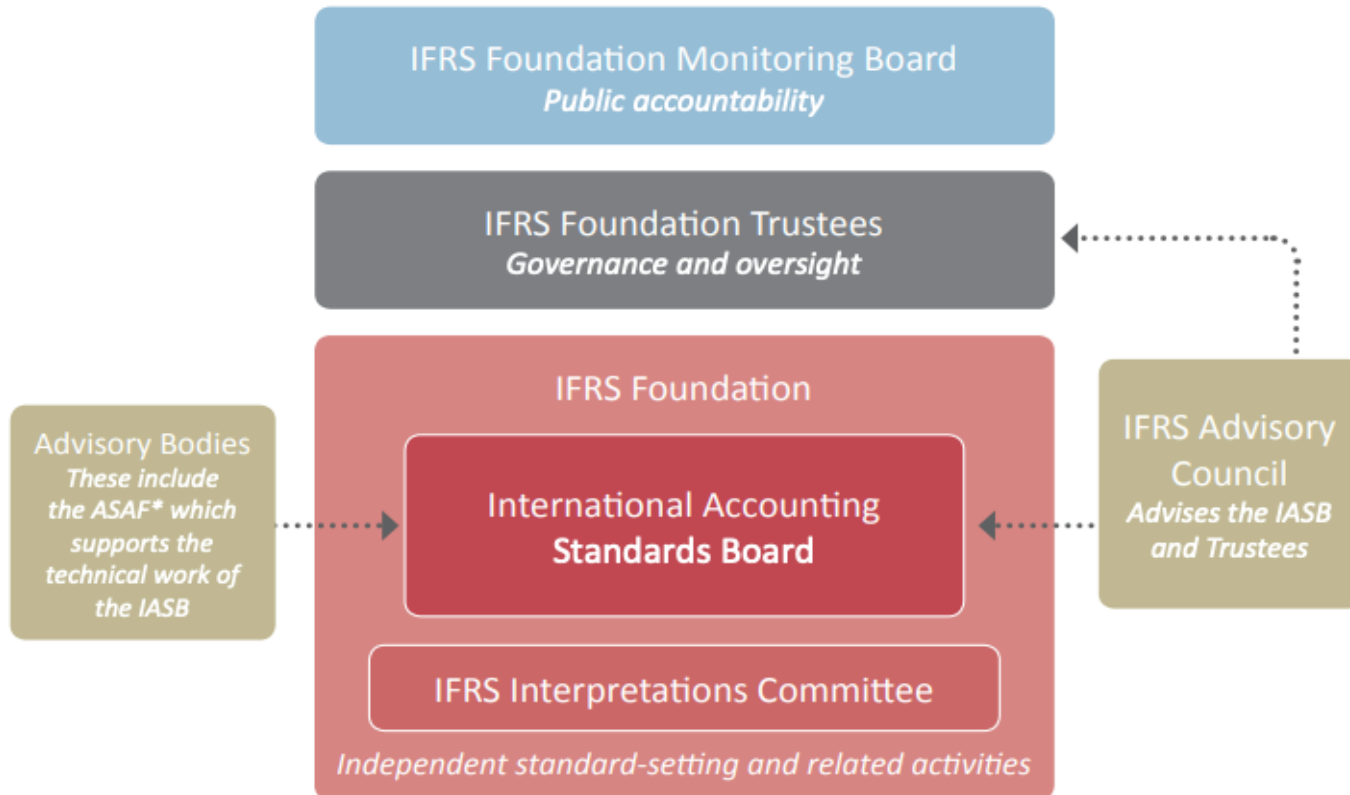
Interpretations: IFRIC and SIC

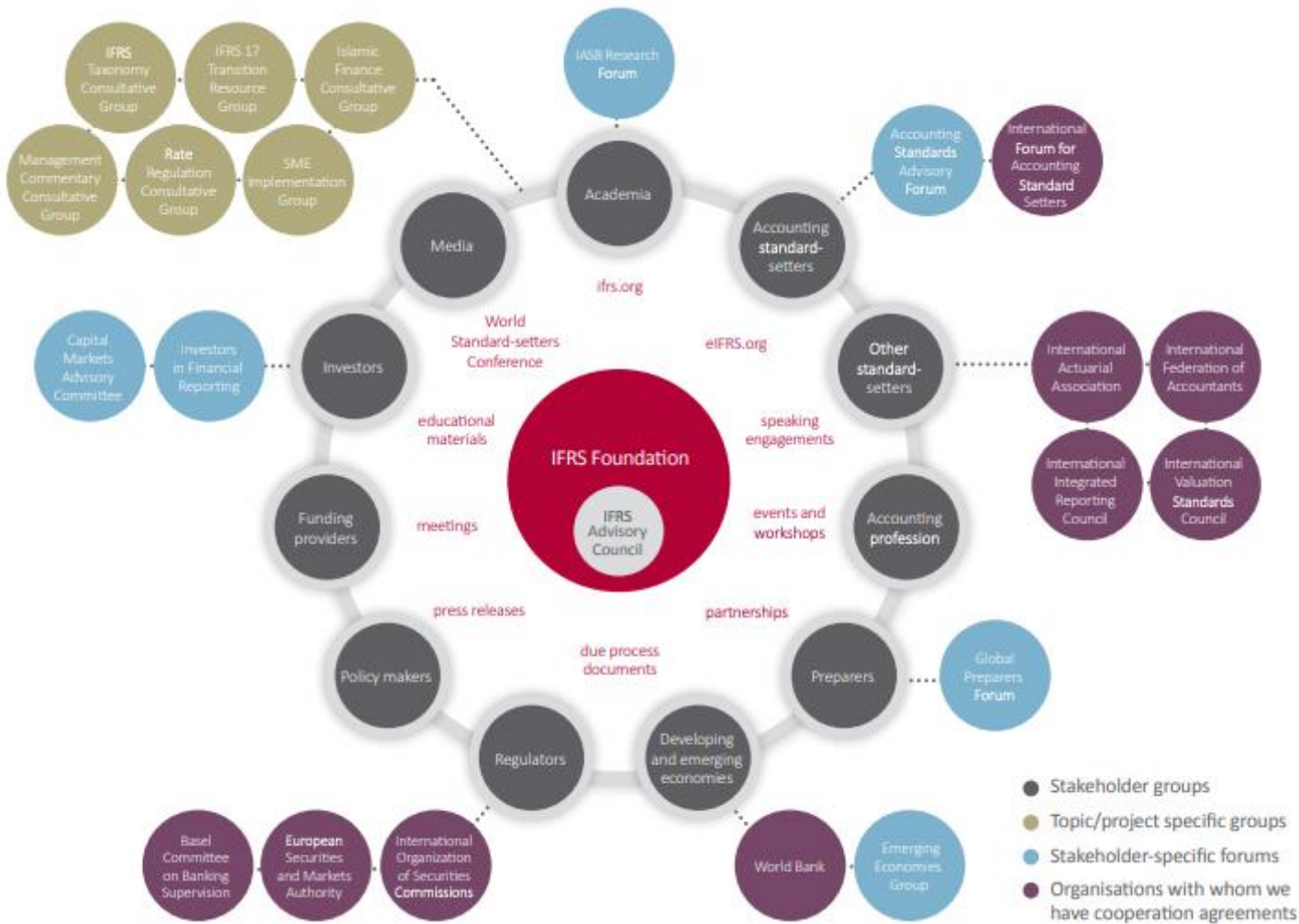
Non-mandatory material: Practice Statements

Key players in IFRS development (1)



Key players in IFRS development (2)





Steps in the standard-setting process

+ Agenda consultation

+ Research programme

+ Standard-setting programme

+ Maintenance programme

The work of the Board



The work of the Interpretations Committee

