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1.

IFRS

IFRS

IFRS

2.

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9 15 ()

(ASX)

*KPMG

*

(ASA)

Grant Thornton

(APRA)

(ICAA)

9 16 ()

(ACCI)

(Treasury)

(DFD)

(ANAO)

9 17 ()

(AASB)

*Deloitte Touche Tohmatsu(DTT)

*

(ASIC)

*

(FRC)

Alumina Limited

KPMG

National Australia Bank(NAB)

*Telstra Corporation

9 18 ()

(ASIC)

1) *

(FRC)

2)

FRC

IASCF

Jeffrey Lucy

3.

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IFRS

4.

IFRS

IFRS

5.

IFRS

2002

IFRS

2005

IFRS

entity

IFRS

AASB()

FRC()

IFRS

ASIC()

IFRS

AASB

IASB

IFRS

IFRS

IFRS

IFRS

()

6.

(1)

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(FRC, AASB, Telstra)

(AASB, Alumina)

IFRS

(AASB)

IFRS

(APRA

20 100

NAB 150)

20~25%

(ACCI, APRA, AASB)

()

(AASB)

(2)

IFRS (FRC, ASIC)
 IFRS IAS39 (FRC, ASIC)
 ICAA (ICAA) (IFRS)
 IFRS)
 IFRS (AASB) IFRS
 IFRS (Treasury)

(3)

(FRC)
 2004 4 AASB AASB1047 IFRS
 1 IFRS
 10% ASIC 1
 (AASB, ASIC) IFRS
 (AASB)

(4)

Accounting Policy Manual

(FRC)

(FRC, ASIC, Alumina)

(DTT)
Grant Thornton 3

(Grant Thornton)

(5)

(ICAA CPA Australia NIA 3)

IFRS
(ICAA)
ICAA IFRS IFRS

2003 2004

ICAA

Q&A

(ICAA)

(ICAA)
IFRS IFRS
Financial Review
IFRS (FRC, Grant Thornton)

(6)

IFRS reporting entities IFRS

transaction neutral policy
(AASB, Treasury)

IFRS 12

1993

(Treasury)

IFRS

(Treasury)

(ANAO)

IFRS

IFRS

AASB

IFRS

AASB

IFRS

AASB

(ANAO)

(7)

1,500

(Treasury)

IFRS

(ASIC)

IFRS

(FRC, Treasury, Alumina)

IFRS

(ACCI)

