

# *ASBJ Newsletter*



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## 1. New ASBJ Pronouncements (released between June 1 and July 31, 2010)

- (1) [Final] [Release of the Accounting Standard for Presentation of Comprehensive Income \(ASBJ Statement No. 25\) and amendments to a related Accounting Standard \(June 30, 2010\)](#)
- (2) [Final] [Release of the revised Practical Solution on Tentative Treatment of Tax Effect Accounting Under Consolidated Taxation System \(Part 1\) and the revised Practical Solution on Tentative Treatment of Tax Effect Accounting under Consolidated Taxation System \(Part 2\) \(June 30, 2010\)](#)
- (3) [Final] [Release of some revised Accounting Standards, following the issuance of the Accounting Standard for Accounting Changes and Error Corrections \(June 30, 2010\)](#)
- (4) [Final] [Release of the revised Accounting Standard, its Implementation Guidance and Practical Solution for Earnings per Share \(June 30, 2010\)](#)
- (5) [ED] [Release of the Exposure Draft of Accounting Standard for Fair Value Measurements and Disclosures and its Implementation Guidance \(July 9, 2010\)](#)

[Legend]

DP: Issue Paper, Discussion Paper

ED: Exposure Draft

Final: Statement/Guidance etc. (final version)

## 2. Overview of ASBJ Meetings (203rd Meeting – 206th Meeting)

### (1) 203rd Meeting (held on June 10, 2010)

- |   |
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| <ol style="list-style-type: none"><li>a. Announcement of Medium-term Operating Policy of ASBJ</li><li>b. Treatments of comments received on the Exposure Draft on Consolidated Taxation System</li><li>c. Treatments of comments received on the Exposure Drafts for amendments to conform to the <i>Accounting Standard for Retrospective Restatement for Prior Periods</i></li><li>d. Treatments of comments received on the Exposure Draft on Earning per Share</li><li>e. Progress at the Study Group on Treatment of Non-consolidated Financial Statements for Listed Companies</li><li>f. Final Draft of the Accounting Standard for Presentation of Comprehensive Income</li><li>g. Progress at the Technical Committee for Financial Instruments (Fair Value Disclosure)</li><li>h. Progress at the Technical Committee for Financial Instruments (IASB Exposure Draft on impairment)</li></ol> |
|---|
- a. The Board approved the release of the ASBJ Medium-term Operating Policy, which sets out basic principles for the future ASBJ activities up to 2012. The policy comprises two sections: one for development of local standards and the other for contribution to international accounting standards. The policy also touches on a study to explore future tasks which the ASBJ should be engaged in

- toward mandatory use of IFRS.
- b. The Board discussed comments received on the exposure draft, released to deal with the tax reform in 2010, and their treatments.
  - c. The Board discussed amendments to the standards for quarterly financial statements and for segments reporting, to conform to the *Accounting Standard for Accounting Changes and Error Corrections* issued in December 2009.
  - d. The Board discussed analysis of comments received on the exposure draft and their treatments.
  - e. The progress of the Study Group on Treatment of Non-consolidated Financial Statements for Listed Companies was reported.
  - f. The treatments for consolidated financial statements were discussed because ASBJ would withhold its decision on application to non-consolidated financial statements until the finalization of discussion by the Business Accounting Council, an advisory council to the Financial Services Agency.
  - g. The Board reviewed the final draft of the forthcoming Exposure Draft. There was an opinion that the effective date should be carefully considered because disclosure of fair value by levels in fair value hierarchy in quarterly financial statements would impose a significant burden on entities.
  - h. The Board discussed the draft comments on the IASB's Exposure Draft "Financial Instruments: Amortized Cost and Impairment."

(2) 204th Meeting (held on June 24, 2010)

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|---|
| <ol style="list-style-type: none"> <li>a. Accounting Standard for Presentation of Comprehensive Income [Approval for public release]</li> <li>b. Revisions to the Accounting Standard for Earnings Per Share [Approval for public release]</li> <li>c. Amendments to some Accounting Standards, following the issuance of the Accounting Standard for Accounting Changes and Error Corrections [Approval for public release]</li> <li>d. Amendments to the Practical Solution on Tentative Treatment of Tax Effect Accounting under Consolidated Taxation System (Part one) [Approval for public release]</li> <li>e. Progress at the Technical Committee for Financial Instruments (Fair Value Disclosure)</li> <li>f. Progress at the Technical Committee for Financial Instruments (Classification and Measurement)</li> <li>g. Discussion on Intangible assets</li> </ol> |
|---|
- a. The Board approved the release of the Accounting Standard for Presentation of Comprehensive Income. The standard prescribes how to present comprehensive income and other comprehensive income in financial statements.  

This standard allows two options of where to present comprehensive income: two-statement approach (presenting both income statement and comprehensive income statement) and single statement approach (presenting net income and comprehensive income in a single statement).

This standard will be effective for annual consolidated financial statement for the years ending on or after March 31, 2011. Earlier application is permitted. Whether to apply it to non-consolidated financial statements will be decided around one year after its issuance, considering that issues about general treatment of non-consolidated financial statements are being discussed at the

Business Accounting Council.

- b. The Board approved the revisions to the Accounting Standard for Earnings per Share. The revisions respond to existing differences from IFRSs and practical needs of market participants, including treatment of the cases when the exercise price of a warrant is revised during the period. The revisions are effective for the years ending on or after April 1, 2011.
- c. The Board approved amendments to standards for statement of changes in net assets, segment reporting and quarterly financial statements.
- d. The Board approved revisions to the Practical Solution on Consolidated Taxation System, in response to the tax revision in 2010.
- e. The Board reviewed the final draft of the exposure draft to be approved at the next meeting.
- f. In the context of discussion on the possible replacement of the standards for financial instruments, the Board discussed issues on treatment of investments in unquoted equity instruments and on reclassification adjustments of other comprehensive income recognized for changes in fair value of investments in equity instruments.
- g. The Board discussed the draft text of the forthcoming exposure draft, which reflects the deliberations so far, including treatment of land-lease rights and impairment of intangible assets with indefinite useful life.

(3) 205th Meeting (held on July 6, 2010)

- a. Exposure Draft of Accounting Standard for Fair Value Measurements and Disclosures and its Implementation Guidance [Approval for public release]
- b. Progress at the Technical Committee for Financial Instruments (classification and measurement)
- c. Progress at the Technical Committee for Special Purpose Entities (SPEs)
- d. Progress at the Retirement Benefits Accounting Technical Committee
- e. Comments on IASB Exposure Draft on Reporting Entity
- f. Progress at the Technical Committee for Financial Instruments (financial liabilities)

- a. The Board approved the release of the Exposure Draft of *Accounting Standard for Fair Value Measurements and Disclosures* and the related Application Guidance.  
Fair value measurement is one of the MoU projects addressed by the IASB and the ASBJ is also deliberating fair value measurement and related disclosure. The exposure draft aims to establish a concept of fair value and its disclosure and it would require disclosure of fair value by hierarchy levels. Comments are due on September 10, 2010.
- b. The Board discussed the draft of the Discussion Paper on possible replacement of accounting for financial instruments, in particular on recycling of other comprehensive income recognized for changes in fair value of financial instruments.
- c. The Board was asked whether to clarify that the special treatment about SPEs should apply only to transferors of assets, in response to the concerns about diversity of interpretation about its scope. As a result, the Board tentatively agreed to proceed with the amendment in that direction.
- d. The Board discussed comments received on the Exposure Draft and their treatments. Opinions

varied on several issues, including how to proceed with the retirement benefit project, immediate recognition of actuarial gains and losses and past service costs in the balance sheet, and amendment of the period attribution method.

- e. The Board discussed comments on the IASB's Exposure Draft *Conceptual Framework of Financial Reporting – Reporting Entity*.
- f. The Board discussed comments on the IASB's Exposure Draft *Fair Value Option for Financial Liabilities*.

(4) 206th Meeting (held on July 21, 2010)

- a. Progress at the Technical Committee for Financial Instruments (classification and measurement)
- b. Progress at the Retirement Benefits Accounting Technical Committee
- c. Progress at the Technical Committee for Business Combinations
- d. Discussion on intangible assets

- a. The Board reviewed the final draft of the Discussion Paper on Classification and Measurement to prepare for approval at the next meeting. It decided that the Discussion Paper, which was developed based on IFRS 9, should include four questions asking for comments on the matters that may require considerations from the viewpoints specific to the situations in Japan.
- b. The Board discussed comments on the IASB's Exposure Draft *Defined Benefit Plan (Proposed amendments to IAS 19)*. The Board is considering suggesting an alternative of recycling the actuarial gains and losses recognized in the OCI to profit or loss.
- c. The Board discussed transitional treatment, including that about goodwill arising from business combination occurring before the effective date of the revised Standard. Whether to permit early application was also discussed.
- d. The Board discussed transitional requirements at the initial application of the standard on intangible assets.

3. ASBJ's Comments on the Documents Issued by the IASB and FASB (June 1, 2010 – July 31, 2010))

- (1) ASBJ submitted its [Comments on the IASB Exposure Draft "Financial Instruments: Amortised Cost and Impairment"](#) (June 30, 2010)
- (2) ASBJ submitted its [Comments on the IASB Exposure Draft "Conceptual Framework for Financial Reporting: the Reporting Entity"](#) (July 15, 2010)
- (3) ASBJ submitted its [Comments on the IASB Exposure Draft "Fair Value Option for Financial Liabilities"](#) (July 15, 2010)

#### 4. ASBJ Publishes its Medium-term Operating Policy (June 2010)

ASBJ releases an update of Medium-term Operating Policy when new Board members are elected, with an aim to present medium-term perspective regarding policy on development of accounting standards. Amid accelerating changes in accounting standards at home and abroad, the ASBJ decided to set out [a new version of Medium-term Operating Policy](#), and it was released on June 16, 2010.

According to the “Opinion on the Application of IFRS in Japan (Interim Report),” published by the Business Accounting Council (BAC) in June last year (2009), optional use of IFRS is permitted for the fiscal year ending in or after March 2010, and a decision regarding the mandatory use of IFRS is aimed to be made around 2012. The mandatory use of IFRS, if determined, would have significant implications to ASBJ activities.

The medium-term operating policy, released this time, addresses two major topics, which are development of local accounting standards (i.e. Japanese GAAP) and commitment to international accounting standards, and is composed of the following two parts: a) the Board’s action programs up to 2012, when the FSA’s decision regarding the mandatory use of IFRSs is expected to be made, and b) studies on how the Board should function in the future on the supposition of the mandatory use of IFRSs.

#### 5. FASF President and ASBJ Chairman, visits Executive Leaders at the Accounting Standard Setters in China

FASF and ASBJ organized a delegation to visit China on June 1-3, 2010, consisting of Toshitaka Hagiwara (FASF President), Ikuo Nishikawa (ASBJ Chairman), and Aki Fujinuma and Noriaki Shimazaki (Trustees of the IFRS Foundation). They visited executive leaders involved in accounting standards setting in China, including Wang Jun, Vice-Minister of Finance, Liu Zhongli, President of Chinese Institute of Certified Public Accountants. This visit was made to seek closer ties with China, which is actively working on convergence with IFRSs like Japan, in the light of increasing need for greater presence of the Asia and Oceania region in the development of IFRSs.

The representatives from China and Japan affirmed the importance of better reflecting the voices of the Asia and Oceania region in the development of IFRSs and enhancing the presence of the region, for the purpose of ensuring higher quality of IFRSs as global accounting standards.

Both Japanese and Chinese organizations concerned with accounting standards will make the best use of a broader type of opportunities, including the Asia and Oceania Standard-setters Meeting (AOSSG), to address common issues for showing greater presence of the region.

#### 6. ASBJ Holds its Second to Forth Sessions of a Series of Open Seminars

ASBJ and FASF started a series of open seminars this year with the view to provide updates on developments of international accounting standards to help companies in Japan adopt IFRS, as

well as to provide enhanced services to FASF members, considering that the both parties have advantages to follow up the latest information in a timely manner. The seminars, titled “developments of IFRS and its adoption in Japan,” are being held in major cities in Japan. At the first session on April 28, 2010, Sir David Tweedie, IASB Chairman, provided updates on IFRS as a guest speaker.

The latest seminars of the second to fourth session were subtitled “IFRS Now” and held in three major cities in Japan; on July 7 in Osaka, July 8 in Tokyo, and July 9 in Nagoya. The seminars addressed progress of standard development which IASB is intensively working on toward achievement of MoU targets with Financial Accounting Standards Board (FASB) to complete convergence of major differences, and this theme was covered by Tatsumi Yamada, IASB Board member, who is directly involved in the standard development. The seminars also provided an overview of efforts by FSA and ASBJ to prepare for IFRS adoption.

The agenda for the third session held in 19 July at Mielparque Hall, Tokyo is as follows:

<b>Agenda:</b>	<b>Speakers:</b>
IASB Update	Tatsumi Yamada, IASB Board member
FSA's Efforts toward IFRS Adoption	Takashi Nagaoka, Head, International Accounting Coordination Office, Corporate Accounting and Disclosure Division, Planning and Coordination Bureau, Financial Services Agency
Overview of IASB Projects	Atsushi Kato, ASBJ Vice-chair

In his speech, Tatsumi Yamada provided latest updates on IASB activities, focusing on the contents of the joint statement on convergence released by IASB and FASB on June 2, 2010 and a progress report published by IASB on June 24, 2010.

The progress report says that some projects are behind the schedule. He requested the audience to understand that the delay comes from prioritization of projects, resulting from a concern that useful inputs and views from constituents might be hindered from too much volume of exposure drafts exposed for a short period.

Takashi Nagaoka, FSA officer, explained issues the authority is currently working on for IFRS adoption, as well as introduced major misunderstandings on IFRS, which are often heard in Japan. He also mentioned that optional use of IFRS in Japan, now allowed for certain entities, is significantly meaningful in the sense that Japan is widely recognized as IFRS user, and stressed that there would be a need for increased voice of Japan in terms of IFRS, which is going to evolve through continued discussions.

Lastly, Atsushi Kato, ASBJ vice-chair, explained progress of IASB projects with focus on work plans and the proposals on revenue recognition, financial statement presentation, and financial instruments, and also progress of discussions on the associated topics within ASBJ.

Each presentation was followed by questions and answers session, where there were many questions concerning about IFRS adoption raised from the audience and active exchange of views between presenters and the audience.

For FASB members, recorded webcast of the third session (held in Tokyo) is available online for a limited time until October 30, 2010 through the ASBJ web seminar section of our website.

## 7. India-Japan Dialogue is launched

ASBJ and FASF, Japanese Institutes of Certified Public Accountants (JICPA), Nippon Keidanren (JBF), and Tokyo Securities Exchange Group, Inc. agreed to formulate India-Japan Dialogue with Indian counterparts, Indian Core Group on IFRS, in order to discuss regularly on how to promote smooth transition to IFRS, and hold its first meeting on July 26, 2010 in Tokyo. The Indian core group under the Ministry of Corporate affairs is attended by the officials from Ministry of Finance, Securities Exchange Board of India, Reserve Bank of India, Insurance Regulatory and Development Authority, Comptroller and Auditor General of India, PFRDA (Indian accounting standard setter) and other experts.

India will start to adopt Indian accounting standards, converged with IFRS, in stages from April 2011, planning to make them mandatory in April 2014. It is expected that both Japan and India can share issues and knowledge at various standpoints.

In a Joint Working Group of the Dialogue, MoU was established to encourage closer tie between market constituents in the both countries in terms of issues arising from forthcoming IFRS adoption and convergence, and also some decisions were made on the three year plan for the Dialogue as well as setting India to be the venue for the next general meeting.

Subgroup discussions, broken down into regulatory authorities, accounting standard setters, institutions of accountants, industry sector, securities exchanges, were also conducted on the day.

On the following day, July 27, “India-Japan Forum 2010” was held at Keidanren-kaikan, to promote a better understanding of activities by the Dialogue, in which presentations were delivered by key persons from the both countries, including Kouhei Ohtsuka, senior vice minister of Cabinet Office for Financial Services. The agenda for the forum were as follows;

<b>Agenda</b>	<b>Presenters</b>
Key Note Speech 1	Kouhei Ohtsuka, Senior Vice Minister of Cabinet Office for Financial Services
Key Note Speech 2	R. Bandyopadhyay, Secretary, MCA
Market of India	C. B. Bhave, Chairman, Securities and Exchange Board of India
Capital Market of Japan	Atsushi Saito, Board Member, President & CEO, Tokyo Stock Exchange Group Inc.; President & CEO, Tokyo Stock Exchange, Inc.

Capital Market of India	Ravi Narain, Managing Director & CEO, National Stock Exchange of India Ltd.
Issues for Regulators on IFRS • Indian case • Japanese case	P.R. Ravi Mohan, Chief General Manager, Reserve Bank of India Hidenori Mitsui, Director for Corporate Accounting and Disclosure, Planning and Coordination Bureau, Financial Services Agency
Issues for adoption of IFRS for auditors • Indian case • Japanese case	Amarjit Chopra, President, The Institute of Chartered Accountants of India Shozo Yamazaki, Chairman and President, Japanese Institute of Certified Public Accountants
Issues for adoption of IFRS for industry • Indian case • Japanese case	T.V.Mohandas Pai, Director and Member of Board, Infosys Technologies Ltd. Ryoichi Ueda, Member of the Board & Senior Executive Vice President, Chief Financial Officer, Mitsubishi Corporation
Issues for adoption of IFRS for accounting standard setters • Indian case • Japanese case	Manoj Fadnis, Chairman, Accounting Standard Board, ICAI Ikuo Nishikawa, Chairman, Accounting Standards Board of Japan
Panel Discussion “Current situation and issues for convergence / adoption of IFRS in India and Japan”	<b>【Co-Moderator】</b> Toshio Kinoshita, Chief Executive, JICPA and Shri. R. Bandyopadhyay, Secretary, MCA <b>【Panel】</b> • Noriaki Shimazaki, Chariman, International Affairs Committee of the IFRS Council, Trustee of the IFRS Foundation • Junichi Naito, Director-General of the Planning and Coordination Bureau, Financial Services Agency • Radhakrishnan Nair, Member, Insurance Regulatory & Development Authority, India • G.Ramaswamy, Vice President, The Institute of Chartered Accountants of India • P.R. Ravi Mohan, Chief General Manager, Reserve Bank of India • Sunil Verma, Deputy, Comptroller & Auditor General of India • Usha Narayanan, Executive Director, Securities and Exchange Board of India • Praveen Kumar Tiwari, Executive Director, Pension Fund Regulatory & Development Authority

The forum attracted as much as 250 audiences, and a reception party for stakeholders of India and Japan was also held in the evening.

Regarding issues for adoption of IFRS for accounting standard setters, Ikuo Nishikawa, Chairman of ASBJ, and Manoj Fadnis, Chairman of the Accounting Standard Board of India delivered a presentation respectively.

## **8. ASBJ Chairman Attends the IFRS Conference: Tokyo Held by the IFRS Foundation**

The IFRS Conference: Tokyo was held at Mandarin Oriental Hotel, Tokyo, on July 28-29 from Wednesday and Thursday, sponsored by the IFRS Foundation. The conference was aimed at providing comprehensive understanding on updates on IFRS development and efforts toward IFRS adoption. Speakers at the conference included IASB Board member and staff, as well as leading experts such as Katsunori Mikuniya, commissioner of the Financial Services Agency (FSA).

Ikuo Nishikawa, ASBJ chairman, also attended as a moderator of a panel discussion on “Japanese perspectives” and he promoted exchange of views among the panel, participated by Kazuo Hiramatsu, Professor of Accounting at Kwansei Gakuin University and President of Japan Accounting Association and ASBJ Board member, Seiichi Kaneko, Senior Vice President of Securities Analyst Association of Japan and ASBJ observer, Hidenori Mitsui, Director of General Coordination Division and former director of Corporate Accountant and Disclosure of FSA, with regard to Japanese perspectives on IFRS developments and current status on convergence of Japanese GAAP.

## **9. Atsushi Kato, ASBJ Vice-chair Moderates Panel Discussion at the 31st JICPA Research Conference**

The 31st JICPA Research Conference was held at the Hotel Granvia Kyoto on July 23, 2010 discussing “adoption of IFRS and the JICPA’s role” as a main topic. In one of the breakout sessions, Atsushi Kato, ASBJ vice-chair, moderated a panel discussion, which addressed the role of certified public accountants involved in interpretations and practical issues in terms of IFRS adoption. Atsushi Kogasaka, ASBJ technical director, also attended as a panelist. During the session, panelists explained the expected role and preparedness of certified public accountants, which would play a leading role in interpretations and practical issues in IFRS adoption, and exchanged views with the audience.

## **10. Council on Accounting Standards for Unlisted Companies Publish Summary Review Report**

The council on accounting standards for unlisted companies (ASBJ serves as its joint coordinator)

released a summary review report, resulting from its fifth meeting held on July 30, 2010. The report indicates that unlisted companies in Japan with great variety should be discussed based on classification by category, rather than discussed in its entirety. With this view in mind, the report proposes to categorize unlisted companies into the following three groups for further discussion; a) unlisted companies which are subject to the Financial Instruments and Exchange Act, b) large companies under the Company Act, which are not subject to the Financial Instruments and Exchange Act, c) non-large companies under the Company Act, except for a) and b). As for the category c), the council recommends to consider breaking down the category into sub-categories, one of which a new guideline, different from the conventional Guidelines on the Accounting of Small and Medium Enterprises, would apply.

## 11. Project Progress (As of July 31, 2010)

	2010 Q2	2010 Q3	2010 Q4	2011 H1	2011 H2
<b>Items related to the remaining differences between existing Japanese GAAP and IFRSs</b>					
Business Combinations (Step2)		ED	Final		
Financial Statement Presentation (Comprehensive Income)	Final				
Intangibles		ED	Final		
<b>Items related to projects addressed in the MoU between the IASB and the FASB</b>					
1 Scope of Consolidations				ED	Final
2 Financial Statement Presentation					
- Phase B			DP	ED	
- Discontinued Operations			ED	Final	
3 Revenue Recognition			DP	ED	
4 Liabilities and Equity Distinctions			DP		
5 Financial Instruments					
- Classification and Measurement of Financial Assets	DP2			ED	
- Classification and Measurement of Financial Liabilities		DPorDP2		ED	
- Impairment				ED	
- Hedging				ED	
6 Fair Value Measurement and Disclosure	ED		Final		
7 Post-employment Benefits					
- Step 1			Final		
- Step 2				DP	ED
8 Leases		DP		ED	
9 Derecognition			DP	ED	
<b>Items related to the IASB projects other than those addressed in the MoU between the IASB and the FASB</b>					
Earnings per Share*		Final			
Provisions				DP2	ED
Emission Trading Schemes				DP	
Insurance Contracts					

\*: This project aims at amendment related to remaining differences.

[Legend]

DP Discussion Paper

DP2 Advanced Discussion Paper (It is a document presenting preliminary views in the form near to a standard before the development of exposure drafts.)

ED Exposure Draft

Final Accounting Standard/Guidance etc.

*Italicized legends indicate finished events.*

## 12. Notice

### (1) New Publications

Periodical – Accounting Standards and Disclosure Quarterly No. 30 (to be published on September 15, 2010)

[Main Contents]

- ✓ Feature Article (1): “Inauguration of India-Japan Dialogue”
  - Message from Noriaki Shimazaki, Chairman, International Affairs Committee, the IFRS Council of Japan
- ✓ Feature Article (2): Discussion Meeting “Discussion on Future Accounting Standards, in Light of the ASBJ Medium-term Operating Policy”
- ✓ Accounting Square: “Tasks toward a Smooth Transition to IFRS and efforts by the Business Sector,” Hiromasa Yonekura, Chairman, Nippon Keidanren (Japan Business Federation)
- ✓ CFO Letter: “Banking and Accounting Standards,” Koichi Miyata, Senior Managing Director, Sumitomo Mitsui Banking Corporation
- ✓ Chairman’s Voice: “Consolidated-accounts-first Approach to Convergence,” Ikuo Nishikawa, ASBJ Chairman
- ✓ Special Feature: Seminar Report - ASBJ Open Seminar “IFRS Now”

Click [here](#) to buy this publication (Japanese only).

Starting from the Accounting Standards and Disclosure Quarterly No. 30, articles on the periodicals are available online for FASF members through the membership website.

### (2) Announcement of the ASBJ Web Seminar

ASBJ and FASF have been developing ASBJ web seminars, accessible through the membership website, to encourage FASF members to better understand accounting standards developed by ASBJ and activities by ASBJ and FASF in an efficient way.

New contents, posted recently, are:

A) ASBJ Open Seminar: Recent Developments of IFRS and Adoption in Japan - IFRS Now, recorded on July 8, 2010, at Mielparque Hall, Tokyo (available for a limited time until October 30, 2010)

B) Accounting Standards for Presentation of Comprehensive Income

**“ASBJ Newsletter” (No. 16)**

Issued on September 29, 2010

Editor: Shosaku Shimomura

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