

## IFRS in US : US SEC 보도자료

### US SEC Takes Action to Improve Consistency of Disclosure to U.S. Investors in Foreign Companies

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*Washington, D.C., Nov. 15, 2007* - The Securities and Exchange Commission today voted unanimously to help American investors better analyze and get more readily comparable financial information from the U.S.-registered foreign companies in which they invest. The Commission's action responds to the record number of U.S. investors who own the securities of foreign companies, and the growing need for high-quality accounting standards that transcend borders.

Having considered extensive and informative public comment on its June 2007 proposal, **the Commission today approved rule amendments under which financial statements from foreign private issuers in the U.S. will be accepted without reconciliation to U.S. Generally Accepted Accounting Principles only if they are prepared using International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board.** The purpose of the requirement to use the IASB-approved version is to encourage the development of IFRS as a uniform global standard, not a divergent set of standards applied differently in every nation. Consistency of application of IFRS will help U.S. investors who own foreign securities to have better comparability.

The number of Americans who own foreign securities has risen significantly in recent years. Today, two-thirds of American investors own securities of foreign companies. That is a 30 percent increase in the past five years. The vast majority of U.S. investors own securities of companies that report their financial information using IFRS. IFRS is mandatory in Europe and in several other countries, and its use is mandated or permitted in over 100 nations around the world.

"Consistent application of international accounting standards will help the two-thirds of U.S. investors who own foreign securities to understand and draw better comparisons among investment options than they could with a multiplicity of national accounting standards," said SEC Chairman Christopher Cox.

Chairman Cox also announced today that the SEC will convene two roundtables, on December 13 and December 17, to collect more feedback from the public on the issue of giving U.S. domestic issuers the same option that foreign issuers have in our markets to use either IFRS or U.S. GAAP.

In addition to improving the consistency and comparability of financial reporting for U.S. investors who own foreign securities, the Commission's rule amendments will also facilitate cross-border capital formation and increase investment opportunities available to U.S. investors.

The rule amendments will take effect 60 days after they are published in the Federal Register and **apply to financial statements covering years ended after Nov. 15, 2007.**

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The full text of the detailed release concerning the rule amendments will be posted to the SEC Web site as soon as possible.

<http://www.sec.gov/news/press/2007/2007-235.htm>