

## ASCA Jordan issues the IFRS 2009 in Arabic

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(MENAFN Press) The Arab Society of Certified Accountants (ASCA) - Jordan issued the approved Arabic version of the International Financial Reporting Standards (IFRS) 2009". This edition includes changes incorporated since the 2008 issue.

The key changes contained in this edition are summarized as follows:-

- A revised version of IFRS 1 "First-time Adoption of International Financial Reporting Standards". The revised IFRS 1 is required to be applied as of July 1, 2009. However, earlier adoption is permitted.
- Amendments to IFRSs issued as separate documents.
- Amendments to IFRSs issued in the first annual improvements project.
- Amendments to other IFRSs resulting from revised or amended standards.
- Three new interpretations of the International Financial Reporting Interpretations Committee (IFRICs) 15–17.
  - oIFRIC 15 "Agreements for the Construction of Real Estate"
  - oIFRIC 16 "Hedges of a Net Investment in a Foreign Operation"
  - oIFRIC 17 "Distributions of Non-cash Assets to Owners"

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