



## International Update

**Subject:** International Update

### 1. International

#### International Accounting Standards Board (IASB)

1. The Trustees of the International Accounting Standards Committee Foundation announced enhancements to their governance arrangement ([Press Release](#)).
2. The [agenda](#) and selected agenda papers for the 15-19 February 2010 IASB meeting are now available.
3. The [agenda](#) and selected agenda papers for the 16-18 February 2010 joint IASB and FASB meeting are now available.
4. The IASB [calendar](#) has been updated.

### 2. United States

#### Financial Accounting Standards Board (FASB)

1. The [minutes](#) for the 2 February 2010 Joint FASB and IASB meeting on Leases are now available.
2. The following documents relating to the 10 February 2010 FASB meeting are now available:
  - [Handout](#)
  - [Summary of Decisions](#)
3. The [Summary of Decisions](#) for the 10 February 2010 FASB and IASB joint meeting is now available.
4. The FASB [calendar](#) has been updated.
5. The [Current Technical Plan and Projects Updates](#) page has been updated.

#### Government Accounting Standards Board (GASB)

1. An [article](#) relating to the GASB proposal to enhance the usefulness of its codification for constituents has been released.
2. The [agenda](#) for the 16-18 February 2010 GASB meeting is now available.

### 3. Canada

#### Public Sector Accounting Board (PSAB)

1. The PSAB has updated the following project pages:
  - [Financial Instruments](#)
  - [Foreign Currency Translation](#)
  - [GAAP for Government Organizations \(GNFPOs\)](#).

### 4. Europe

#### European Financial Reporting Advisory Group (EFRAG)

1. The EFRAG [calendar](#) has been updated.

## 5. Other News

### **Institute of Chartered Accountants of Trinidad and Tobago (ICATT)**

1. The ICATT has adopted the IFRS for Small and Medium-sized Entities, as issued by the IASB, for use in Trinidad and Tobago, effective immediately, which includes 2009 and prior periods ([Press Release](#)).

### **Ministry of Corporate Affairs of India (MCA)**

2. The MCA has adopted a plan for phased transition to 'notified Indian standards that have been converged with IFRS' (notified standards) by listed and large Indian companies, other than banks and insurance companies ([Press Release](#)).

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