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IFRS-FA – öffentliche SITZUNGSUNTERLAGE

Sitzung:	44. IFRS-FA / 09.12.2015 / 10:30 – 11:30 Uhr
TOP:	02 – IASB ED/2015/10 Annual Improvements to IFRSs 2014-2016 Cycle
Thema:	Vorstellung und Erörterung des Entwurfs
Unterlage:	44_02a_IFRS-FA_AIP_Präs

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1. ED – Fakten



AIP 2014-2016 (8. Zyklus)

- mangels Themen wurde im Jahr 2014 kein AIP-Zyklus gestartet
- IASB 04/2015: Entscheidung, trotz der geringen Themenanzahl an der Veröffentlichung des Entwurfs eines Sammel-Änderungsstandards (8. Zyklus) festzuhalten
- Veröffentlichung am 19. November 2015
- Kommentierung bis 17. Februar 2016

2. ED – Inhaltsübersicht



Liste der Änderungsvorschläge

Standard	Gegenstand der Änderung
IFRS 1 <i>Erstmalige Anwendung der International Financial Reporting Standards</i>	Streichung kurzzeitiger Befreiungen für erstmalige Anwender
IFRS 12 <i>Angaben zu Anteilen an anderen Unternehmen</i>	Klarstellung des Anwendungsbereichs der Angabevorschriften
IAS 28 <i>Beteiligungen an assoziierten Unternehmen und Gemeinschaftsunternehmen</i>	Bewertung von Beteiligungsunternehmen zum FVPL auf einer <i>investment-by-investment</i> Basis

3. ED – Inhalte im Detail

3.1 Änderungen an IFRS 1 (1/5)



IFRS 1 - Streichung kurzzeitiger Befreiungen für erstmalige Anwender

- Gegenstand: Streichung der kurzzeitigen Befreiungen in Tz. E3-E7 von IFRS 1
- Grund: Zweckerfüllung bzw. durch Zeitablauf obsolet

Streichung der Tz.	Referenz	Grund der Streichung (siehe BC 1-2)
IFRS 1.E3	Übergangsbestimmungen in IFRS 7.44G	Erleichterung in IFRS 7.44G ist nicht (mehr) anwendbar für Berichtsperioden, die am oder nach dem 31. Dezember 2010 enden
IFRS 1.E4	Übergangsbestimmungen in IFRS 7.44M	Erleichterung in IFRS 7.44M ist nicht (mehr) anwendbar für Berichtsperioden, die am oder nach dem 30. Juni 2013 enden
IFRS 1.E4A	Übergangsbestimmungen in IFRS 7.44AA	Erleichterung in IFRS 7.44AA ist nicht (mehr) anwendbar für Berichtsperioden, die am oder nach dem 31. Dezember 2017 enden
IFRS 1.E5	Übergangsbestimmungen in IAS 19.173(b)	Erleichterung in IAS 19.173(b) ist nicht (mehr) anwendbar für Berichtsperioden, die am oder nach dem 31. Dezember 2015 enden
IFRS 1.E7	Übergangsbestimmungen in IFRS 10.C3C-C3D und IAS 27.18C-18G	Ausnahme ist nicht länger anwendbar für erstmalige IFRS-Abschlüsse, die nach dem 31. Dezember 2014 enden
IFRS 1.E6	Beteiligungsunternehmen nach IFRS 10	Beurteilung, ob ein Beteiligungsunternehmen nach IFRS 10 vorliegt, (a) auf Basis der Fakten und Umstände am Tag des Übergangs auf IFRS oder (b) auf Basis der retrospektiven Beurteilung, führt zum gleichen Ergebnis (da Bewertung zum FVPL)

3. ED – Inhalte im Detail

3.1 Änderungen an IFRS 1 (2/5)



Streichung von E3-E4A in IFRS 1

Disclosures about financial instruments	
E3	A first-time adopter may apply the transition provisions in paragraph 44G of IFRS 7. ²
E4	A first-time adopter may apply the transition provisions in paragraph 44M of IFRS 7. ³
E4A	A first-time adopter may apply the transition provisions in paragraph 44AA of IFRS 7.

IFRS 7.44G

Improving Disclosures about Financial Instruments (Amendments to IFRS 7), issued in March 2009, amended paragraphs 27, 39 and B11 and added paragraphs 27A, 27B, B10A and B11A–B11F. An entity shall apply those amendments for annual periods beginning on or after 1 January 2009. An entity need not provide the disclosures required by the amendments for:

- (a) any annual or interim period, including any statement of financial position, presented within an annual comparative period ending before 31 December 2009, or
- (b) any statement of financial position as at the beginning of the earliest comparative period as at a date before 31 December 2009.

Earlier application is permitted. If an entity applies the amendments for an earlier period, it shall disclose that fact.¹

IFRS 7.44M

Disclosures—Transfers of Financial Assets (Amendments to IFRS 7), issued in October 2010, deleted paragraph 13 and added paragraphs 42A–42H and B29–B39. An entity shall apply those amendments for annual periods beginning on or after 1 July 2011. Earlier application is permitted. If an entity applies the amendments from an earlier date, it shall disclose that fact. An entity need not provide the disclosures required by those amendments for any period presented that begins before the date of initial application of the amendments.

IFRS 7.44AA

Annual Improvements to IFRSs 2012–2014 Cycle, issued in September 2014, amended paragraphs 44R and B30 and added paragraph B30A. An entity shall apply those amendments retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors* for annual periods beginning on or after 1 January 2016, except that an entity need not apply the amendments to paragraphs B30 and B30A for any period presented that begins before the annual period for which the entity first applies those amendments. Earlier application of the amendments to paragraphs 44R, B30 and B30A is permitted. If an entity applies those amendments for an earlier period it shall disclose that fact.

3. ED – Inhalte im Detail

3.1 Änderungen an IFRS 1 (3/5)



Streichung von E5 in IFRS 1

Employee benefits
E5 A first-time adopter may apply the transition provisions in paragraph 173(b) of IAS 19.



IAS 19.173(b)

An entity shall apply this Standard **retrospectively**, in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*, **except that**:

- (a) an entity need not adjust the carrying amount of assets outside the scope of this Standard for changes in employee benefit costs that were included in the carrying amount before the date of initial application. The date of initial application is the beginning of the earliest prior period presented in the first financial statements in which the entity adopts this Standard.
- (b) in financial statements for **periods beginning before 1 January 2014**, an entity **need not** present comparative information for the disclosures required by paragraph 145 about the sensitivity of the defined benefit obligation.

3. ED – Inhalte im Detail

3.1 Änderungen an IFRS 1 (4/5)

Streichung von E6-E7 in IFRS 1

Investment entities

- E6 A first-time adopter that is a parent shall assess whether it is an investment entity, as defined in IFRS 10, on the basis of the facts and circumstances that exist at the date of transition to IFRSs.
- E7 A first-time adopter that is an investment entity, as defined in IFRS 10, may apply the transition provisions in paragraphs C3C–C3D of IFRS 10 and paragraphs 18C–18G of IAS 27 if its first IFRS financial statements are for an annual period ending on or before 31 December 2014. The references in those paragraphs to the annual period that immediately precedes the date of initial application shall be read as the earliest annual period presented. Consequently, the references in those paragraphs shall be read as the date of transition to IFRSs.

IFRS 10.C3C-C3D

- C3C Before the date that IFRS 13 *Fair Value Measurement* is adopted, an investment entity shall use the fair value amounts that were previously reported to investors or to management, if those amounts represent the amount for which the investment could have been exchanged between knowledgeable, willing parties in an arm's length transaction at the date of the valuation.
- C3D If measuring an investment in a subsidiary in accordance with paragraphs C3B–C3C is impracticable (as defined in IAS 8), an investment entity shall apply the requirements of this IFRS at the beginning of the earliest period for which application of paragraphs C3B–C3C is practicable, which may be the current period. The investor shall retrospectively adjust the annual period that immediately precedes the date of initial application, unless the beginning of the earliest period for which application of this paragraph is practicable is the current period. If this is the case, the adjustment to equity shall be recognised at the beginning of the current period.

IAS 27.18C-18G

- 18C At the date of initial application, an investment entity that previously measured its investment in a subsidiary at cost shall instead measure that investment at fair value through profit or loss as if the requirements of this IFRS had always been effective. The investment entity shall adjust retrospectively the annual period immediately preceding the date of initial application and shall adjust retained earnings at the beginning of the immediately preceding period for any difference between:
- (a) the previous carrying amount of the investment; and
 - (b) the fair value of the investor's investment in the subsidiary.
- 18D At the date of initial application, an investment entity that previously measured its investment in a subsidiary at fair value through other comprehensive income shall continue to measure that investment at fair value. The cumulative amount of any fair value adjustment previously recognised in other comprehensive income shall be transferred to retained earnings at the beginning of the annual period immediately preceding the date of initial application.
- 18E At the date of initial application, an investment entity shall not make adjustments to the previous accounting for an interest in a subsidiary that it had previously elected to measure at fair value through profit or loss in accordance with IFRS 9, as permitted in paragraph 10.
- 18F Before the date that IFRS 13 *Fair Value Measurement* is adopted, an investment entity shall use the fair value amounts previously reported to investors or to management, if those amounts represent the amount for which the investment could have been exchanged between knowledgeable, willing parties in an arm's length transaction at the date of the valuation.
- 18G If measuring the investment in the subsidiary in accordance with paragraphs 18C–18F is impracticable (as defined in IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*), an investment entity shall apply the requirements of this IFRS at the beginning of the earliest period for which application of paragraphs 18C–18F is practicable, which may be the current period. The investor shall adjust retrospectively the annual period immediately preceding the date of initial application, unless the beginning of the earliest period for which application of this paragraph is practicable is the current period. When the date that it is practicable for the investment entity to measure the fair value of the subsidiary is earlier than the beginning of the immediately preceding period, the investor shall adjust equity at the beginning of the immediately preceding period for any difference between:
- (a) the previous carrying amount of the investment; and
 - (b) the fair value of the investor's investment in the subsidiary.
- If the earliest period for which application of this paragraph is practicable is the current period, the adjustment to equity shall be recognised at the beginning of the current period.

3. ED – Inhalte im Detail

3.1 Änderungen an IFRS 1 (5/5)



- **Änderungen** aufgrund der Streichung von Tz. E3-E7 in IFRS 1:
 - Anpassung von Tz. 39L → Verweis auf Tz. E5 entfernt
 - Anpassung von Tz. 39T → Verweis auf Tz. E6-E7 entfernt
 - Streichung von Tz. 39D → behandelt Einführung von Tz. E3
 - Streichung von Tz. 39F → behandelt Einführung von Tz. E4
 - Streichung von Tz. 39AA → behandelt Einführung von Tz. E4A
 - Einfügen von Tz. 39BB → Erklärung AIP 2014-2016
- **Folgeänderungen**
 - IFRS 7 → Anpassung von Fußnoten zu Tz. 44G und BC72A
 - IFRS 10 → neue Fußnote zu BC287
 - IAS 19 → neue Fußnote zu BC270

3. ED – Inhalte im Detail

3.2 Änderungen an IFRS 12 (1/2)



IFRS 12 – Klarstellung des Anwendungsbereichs

- Hintergrund:
 - Anfrage beim IFRS IC
 - aufgrund der Interaktion der Angabevorschriften von IFRS 5 und IFRS 12 bestand Unklarheit, ob die Angabenvorschriften von IFRS 12 (außer die der Tz. B10-B16) für Beteiligungen gelten, die als zur Veräußerung gehalten, als zur Ausschüttung an Eigentümer gehalten oder als aufgegebenen Geschäftsbereiche klassifiziert werden

IFRS 5.5B

This IFRS specifies the disclosures required in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations. Disclosures in other IFRSs do not apply to such assets (or disposal groups) unless those IFRSs require:

- specific disclosures in respect of non-current assets (or disposal groups) classified as held for sale or discontinued operations; or
- disclosures about measurement of assets and liabilities within a disposal group that are not within the scope of the measurement requirement of IFRS 5 and such disclosures are not already provided in the other notes to the financial statements.

Additional disclosures about non-current assets (or disposal groups) classified as held for sale or discontinued operations may be necessary to comply with the general requirements of IAS 1, in particular paragraphs 15 and 125 of that Standard.

IFRS 12.B17

When an entity's interest in a subsidiary, a joint venture or an associate (or a portion of its interest in a joint venture or an associate) is classified as held for sale in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, the entity is not required to disclose summarised financial information for that subsidiary, joint venture or associate in accordance with paragraphs B10–B16.

3. ED – Inhalte im Detail

3.2 Änderungen an IFRS 12 (2/2)



IFRS 12 – Klarstellung des Anwendungsbereichs

- Klarstellung:
 - Angabevorschriften von IFRS 12, bis auf die in den Tz. B10-B16, gelten für die in Tz. 5 genannten Beteiligungen eines Unternehmens, die als zur Veräußerung gehalten, als zur Ausschüttung an Eigentümer gehalten oder als aufgegebene Geschäftsbereiche klassifiziert sind

- Einfügen von Tz. 5A

→ The requirements in this IFRS, except for those in paragraphs B10–B16, also apply to an entity’s interests listed in paragraph 5 that are classified as held for sale, as held for distribution to owners in their capacity as owners (held for distribution to owners) or as discontinued operations in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*.

- Anpassung von B17 und Einfügen von C1D (Erstanwendung)

→ When an entity’s interest in a subsidiary, a joint venture or an associate (or a portion of its interest in a joint venture or an associate) is classified as held for sale or as held for distribution to owners in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations*, the entity is not required to disclose summarised financial information for that subsidiary, joint venture or associate in accordance with paragraphs B10–B16.

3. ED – Inhalte im Detail

3.3 Änderungen an IAS 28 (1/2)



IAS 28 – Bewertung von Beteiligungsunternehmen zum FVPL auf einer *investment-by-investment* Basis

- Hintergrund/Problemstellung:
 - Wahlrecht in **IAS 28.18**: Anwendung der Equity-Methode vs. Bewertung des Beteiligungsunternehmens zum FVPL gemäß IFRS 9
 - IFRS IC-Anfrage: Anwendung der FVPL-Option auf Basis der jeweiligen Beteiligung (*investment-by-investment choice*) oder als konsistente Rechnungslegungsmethode (*consistent policy choice*)
 - Unklarheit aufgrund der Überarbeitung von IAS 28 in 2011
 - Fehlinterpretation möglich, dass die FVPL-Option konsistent für alle Beteiligungen anzuwenden ist, da:
 - IAS 8.13 → Stetigkeit der Rechnungslegungsmethoden, sofern kein anderer Standard eine andere Behandlung erlaubt oder vorschreibt
 - IAS 28.18 → beinhaltet keine solche ausdrückliche Erlaubnis/Vorschrift

3. ED – Inhalte im Detail

3.3 Änderungen an IAS 28 (2/2)



IAS 28 – Bewertung von Beteiligungsunternehmen zum FVPL auf einer *investment-by-investment* Basis

- Entscheidung:
 - IAS 28 aus 2003 beinhaltete Option auf *investment-by-investment basis*
 - keine Änderung bzgl. des Wahlrechts bei der Überarbeitung in 2011 beabsichtigt
 - Klarstellung in IAS 28, dass das Wahlrecht für die jeweilige Beteiligung ausgeübt werden kann (*investment-by-investment basis*)
- Anpassung von Tz. 18 und Tz. 36A sowie Einfügen von Tz. 45E (Erstanwendung)

When an investment in an associate or a joint venture is held by, or is held indirectly through, an entity that is a venture capital organisation, or a mutual fund, unit trust and similar entities including investment-linked insurance funds, the entity may elect to measure investments in those associates and joint ventures at fair value through profit or loss in accordance with IFRS 9. This election is made on an investment-by-investment basis for each investment in an associate or joint venture, upon initial recognition of each investment.

Notwithstanding the requirement in paragraph 36, if an entity that is not itself an investment entity has an interest in an associate or joint venture that is an investment entity, the entity may, when applying the equity method, elect to retain the fair value measurement applied by that investment entity associate or joint venture to the investment entity associate's or joint venture's interests in subsidiaries. This election is made separately for each investment entity associate or joint venture, at the later of (i) on initial recognition of the investment entity associate or joint venture, (ii) when an associate or joint venture becomes an investment entity and (iii) when an investment entity associate or joint venture first becomes a parent.

4. ED – Fragen



Frage 1 – Vorgeschlagene Änderungen

Do you agree with the IASB's proposal to amend the Standards as described in the Exposure Draft?
If not, why and what alternative do you propose?

Frage 2 – Übergangsbestimmungen und verpflichtende Erstanwendung

Do you agree with the proposed transition provisions as described in the Exposure Draft?
If not, why and what alternative do you propose?