



Terms used in official statistics



International Accounting Standard

Definition:

The set of accounting standards, related interpretations and conceptual framework issued by the International Accounting Standards Committee, providing direct comparability of financial statements of an open, global capital market

International Accounting Standards IAS were published between 1973 and 2001 by the International Accounting Standards Committee (IASC). From 1 April 2001, the newly formed International Accounting Standards Board (IASB) took over from the IASC the responsibility for the International Standards adopted by the name of International Financial Reporting Standards (IFRS). Standards known as International Accounting Standards (IAS) are part of the IFRS

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