



## Newsletter

### ACRA による 2023 年度 Financial Reporting Practice Guidance 公表のお知らせ (Announcement of Financial Reporting Practice Guidance from ACRA)

**\*English follows later (ローカルの皆様にも適宜転送ください)**

在シンガポール 日系企業の皆様

貴社益々ご清栄のこととお慶び申し上げます。  
平素は格別のお引き立てを受け賜り、厚くお礼申し上げます。

2023年11月6日に会計企業規制庁（ACRA）より、2023年度の財務報告における実務ガイダンス（Financial Reporting Practice Guidance No. 1 of 2023: Areas of Review Focus for FY2023 Financial Statements）が公表されましたのでお知らせいたします。

下記 1～3 は、昨年から引き続き重点分野として設定されております。その中でも、2. Climate change movements に関しては、昨年と比較し、より具体的な留意点が追記されております。

また、4. Pillar 2に関する財務報告上の留意点が新たに加わっております。ACRAはDirector に対し、新基準の内容を確認・理解し、その影響を早めに検討すると共に、FY2023のFSで有意な開示をすることを求めていますので、財務諸表作成にあたりご留意ください。

#### 2023 年度の ACRA レビュー重点分野

Accounting impact from

## 連絡先

上記またはその他の詳細については、以下に記載されている連絡先またはシンガポールの Japanese Services Group のメンバーまでお問い合わせください。

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