

## **IFRS EDUCATION INITIATIVE PLAN 2012–2016 (approved by the Trustees in March 2011; updated October 2012)**

### **Guiding principles**

In striving to achieve its objectives, by making available an appropriate range of high quality, understandable and up-to-date education material and services about standard-setting, IFRS and the *IFRS for SMEs*, the Education Initiative is guided by the following principles:<sup>(1)</sup>

1. Education Initiative and standard-setting operation should work together towards the common objectives of the IFRS Foundation
2. IFRS Foundation education material and services should be accessible worldwide
3. IFRS Foundation education material and services must complement and not derogate from the complete text of IFRS and the *IFRS for SMEs*
4. The IFRS Foundation Education Initiative shall leverage the work of select external parties
5. Take account of the special needs of small and medium-sized entities
6. Take account of the special needs of emerging economies.

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<sup>(1)</sup> The guiding principles presented are as amended by the Trustees at their meeting in Tokyo in January 2007 except that in developing Plan 2012–2016 principles 5 and 6 were disaggregated and presented as two separate principles.