

Accounting Practices and Procedures Manual
As of March 2013

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Statements of Statutory Accounting Principles (SSAP) - Volume I

In October 2010, the Statutory Accounting Principles (S) Working Group adopted a proposal to remove 100% superseded SSAPs and modified interpretations (INTs) from Volume I of the Manual and include these items within a new Appendix II in Volume III. Under this approach, only current authoritative guidance is located in Volume I of the Manual, while preserving the historical reference needed for accounting purposes. If a SSAP or interpretation has been superseded, it is included in Appendix II.

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Robert R. Redfield

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Henderson,Graham Peirson,Kathy Herbohn,Bryan Howieson,2015-05-20 Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers users auditors and regulators of financial statements Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today with its presentation of real world examples current debates and the underlying rationale for the accounting concepts demonstrated Throughout the text academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012 This includes the Australian Accounting Standard Board's AASB program of changes to make accounting standards equivalent to International Financial Reporting Standards *Pinnacle Assurance* Deloitte & Touche,2013

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