

Accounting Professional & Ethical Standards Board Limited

Manual: Policies and Procedures
Section: Culture and Relationships
Subject: COPYRIGHT POLICY

Issue Date: Nov 2007
Review Date: Nov 2008
Revision No:

Introduction

1. One of the primary objectives of Accounting Professional & Ethical Standards Board Limited (APESB) is to develop and issue in the public interest, professional and ethical standards and other pronouncements that will apply to members of the professional accounting bodies.
2. To achieve this objective, APESB makes its standards and other pronouncements widely available, free of charge, to the profession and other key stakeholders identified by the APESB. APESB also encourages these stakeholders to include on their own websites, or in their own print materials, links or references to the publications on the APESB website.
3. The purpose of this policy statement is not to restrict access to APESB standards and other pronouncements for appropriate use. Rather, it is intended to guard against inappropriate usage and to control publication, reproduction, adaptation and communication of pronouncements and statements issued by APESB.

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 - (b) by members of the professional accounting bodies in the course of their public practice or business.

In all other circumstances, prior permission must be sought from the APESB.

6. Applications requesting permission to publish, reproduce, adapt or communicate APESB copyright material must be submitted in accordance with the guidelines in Appendix 1.

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7. Appropriate acknowledgement, as set out below, will be a condition upon which permission would be granted. The recommended acknowledgement is:

“Reproduced with the permission of Accounting Professional & Ethical Standards Board Limited (APESB), Victoria, Australia”

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Appendix 1

Permission Request to Reproduce Copyright Standards or Other Pronouncements Issued by APESB

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 - Author
 - Publisher
 - Initial print run and total number of pages
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 - Anticipated audience (for example, accounting, academic, legal, etc)
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