

THE NEW APESs AND THEIR EQUIVALENT APSs

New Accounting Professional and Ethical Standards (APESs)		Equivalent Professional Standards (APSs) and Joint Guidance Notes (GNs)	
APES Number	APES Title	APS/GN Number	APS/GN Title
<i>All Members</i>			
APES 110	Code of Ethics for Professional Accountants	–	Joint Code of Professional Conduct
APES 205	Conformity with Accounting Standards	APS 1	Conformity with Accounting Standards and UIG Consensus Views
APES 210	Conformity with Auditing and Assurance Standards	APS 1.1	Conformity with Auditing Standards
APES 215	Forensic Accounting Services	APS 11 GN2	Statement of Forensic Accounting Standards Forensic Accounting
APES 220	Taxation Services	APS 6	Statement of Taxation Standards
APES 225	Valuation Services		No equivalent APS
	No equivalent APES	APS 12	Statement of Financial Advisory Service Standards
<i>Members in Public Practice</i>			
APES 305	Terms of Engagement	APS 2	Terms of Engagement
APES 315	Compilation of Financial Information	APS 9	Statement on Compilation of Financial Reports
APES 320	Quality Control for Firms	APS 5	Statement of Quality Control for Firms

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APES Number	APES Title	APS/GN Number	APS/GN Title
APES 330	Insolvency Services	APS 7	Statement of Insolvency Standards
	No equivalent APES	APS 10	Trust Accounts
APES 345	Reporting on Prospective Financial Information Prepared in Connection with a Disclosure Document	F2	Prospectuses and Reports on Profit Forecasts
APES 350 ED	Participation by Members in Public Practice in Due Diligence Committees in Connection with a Public Document		No equivalent APS
	No equivalent APES	GN 3	Operation of Trust Accounts
<i>Members in Business</i>			
	No equivalent APES	GN 1	Members in Business Guidance Statement
<i>Professional Standards withdrawn and not replaced</i>			
	No equivalent APES	APS 3	Compatibility of Australian Accounting Standards and International Accounting Standards (<i>withdrawn Feb 2007</i>)
	No equivalent APES	APS 8	Statement of Management Consulting Services Standard (<i>withdrawn June 2008</i>)