

The new APESB Standards and their superseded APSs and GNs

New Accounting Professional and Ethical Standards (APESs)			Superseded Professional Standards (APSs) and Joint Guidance Notes (GNs)*	
APES Number	APES Title	Effective Date	APS/GN Number	APS/GN Title
<i>All Members</i>				
APES 110	Code of Ethics for Professional Accountants	1 July 2006		Joint Code of Professional Conduct
	Compiled - Code of Ethics for Professional Accountants	15 February 2008		
	Code of Ethics for Professional Accountants (Revised December 2010)	1 July 2011 – Early adoption permitted		
APES 205	Conformity with Accounting Standards	1 July 2008	APS 1	Conformity with Accounting Standards and UIG Consensus Views
APES 210	Conformity with Auditing and Assurance Standards	30 September 2008	APS 1.1	Conformity with Auditing Standards
APES 215	Forensic Accounting Services	Engagements or Assignments commencing on or after 1 July 2009	APS 11 GN 2	Statement of Forensic Accounting Standards Forensic Accounting
APES 220	Taxation Services	1 July 2008	APS 6	Statement of Taxation Standards

* To obtain copies of superseded pronouncements please contact us at: enquiries@apesb.org.au

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APES Number	APES Title	Effective Date	APS/GN Number	APS/GN Title
APES 225	Valuation Services	Engagements or Assignments commencing on or after 1 January 2009		No equivalent APS
APES 230 ED	Financial Advisory Services	Exposure Draft issued and project yet to be completed	APS 12	Statement of Financial Advisory Service Standards
Members in Public Practice				
APES 305	Terms of Engagement	Engagements commencing on or after 1 July 2008	APS 2	Terms of Engagement
APES 310	Dealing with Client Monies	1 July 2011	APS 10 GN 3	Trust Accounts Operation of Trust Accounts
APES 315	Compilation of Financial Information	Engagements commencing on or after 1 January 2009	APS 9	Statement on Compilation of Financial Reports
	Compilation of Financial Information (Revised November 2009)	Engagements commencing on or after 1 January 2010		
APES 320	Quality Control for Firms	1 July 2006	APS 5	Statement of Quality Control for Firms
	Quality Control for Firms (Reissued May 2009)	1 January 2010		

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APES Number	APES Title	Effective Date	APS/GN Number	APS/GN Title
APES 330	Insolvency Services	Insolvency Services commencing on or after 1 April 2010	APS 7	Statement of Insolvency Standards
APES 345	Reporting on Prospective Financial Information Prepared in Connection with a Disclosure Document	Engagements commencing on or after 1 July 2009	F2	Prospectuses and Reports on Profit Forecasts
APES 350	Participation by Members in Public Practice in Due Diligence Committees in Connection with a Public Document	Engagements commencing on or after 1 February 2010		No equivalent APS
Members in Business				
	Dealing with Ethical Conflicts for Members in Business	APES GN 40 project in progress	GN 1	Members in Business Guidance Statement
Professional Standards withdrawn and not replaced				
	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>)

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