

**Constituents' Submissions**  
**Notice to withdraw APS 8 Statement of Management Consulting Services Standards**

Item No.	Paragraph No. in Exposure Draft	Respondent	Respondents' Comments	APESB Staff Comments	Change made to Standard?
1		EY	Ernst & Young Australia is pleased to comment on the proposal to withdraw APS 8 <i>Statement of Management Consulting Services Standards</i> (APS 8). Given the changes to the industry and profession in the last 24 years since APS 8 was first issued, as well as the fact that the content is addressed already by APES 110 <i>Code of Ethics for Professional Accountants</i> we agree with the proposal to withdraw APS 8.	Supportive comment	<b>No</b>
2		CPA/ICAA /NIA	On behalf of the Institute of Chartered Accountants in Australia, CPA Australia and the National Institute of Accountants (the joint accounting bodies) we are pleased to submit our comments on the proposed withdrawal of APS 8 <i>Statement of Management Consulting Services Standards</i> . The joint accounting bodies agree that the rationale for the issuing of this professional statement in 1982 no longer exists. In our view, those members of the joint accounting bodies who provide management consulting services have their obligations adequately	Supportive comment	<b>No</b>

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			identified in APES 110 <i>Code of Ethics for Professional Accountants</i> .		
3		PwC	<p>We refer to the proposal to withdraw standard APS 8 Statement of Management Consulting Services (The Standard) and the Board's request for comments thereon. We agree with the Board's proposal and the reasons identified.</p> <p>We note in particular that the Standard was issued in 1984, and the development of new standards means that the matters included in this Standard are now covered elsewhere, such as APES 110 Code of Ethics for Professional Accountants, APES 320 Quality Control, and APES 350 Terms of Engagement.</p> <p>We do not see any disadvantages in its withdrawal; nor do we see any particular need to replace it.</p>	Supportive comment	<b>No</b>

*Staff Instructions:*

- Comments of a "general" nature should be dealt with first, followed by paragraph specific comments.
- Respondents' comments must be copied verbatim into this table.
- Comments should be dealt with in paragraph order, not respondent order.
- Use acronyms only for respondents. Update the attached table with details of additional respondents.