

AGENDA PAPER

Item Number: 6
Date of Meeting: 9 July 2012
Subject: Compilation of the APES 110 *Code of Ethics for Professional Accountants*

Action Required

For Information Only

Purpose and background

To obtain Board approval to issue the Compiled APES 110 *Code of Ethics for Professional Accountants*.

Consideration of issues

APES 110 *Code of Ethics for Professional Accountants* was re-issued in December 2010. Subsequent to this, the Board issued an Amendment to the Definition of Public Interest Entity in December 2011. The amending standard has been incorporated into this Compiled version of APES 110 *Code of Ethics for Professional Accountants* which is now presented for the Board's consideration.

Staff Recommendation

That the Board approve the issue of the Compiled APES 110 *Code of Ethics for Professional Accountants*.

Material Presented

- Compiled APES 110 *Code of Ethics for Professional Accountants* [Marked up]

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Date: 22 May 2012