

APESB STANDARDS POLICY

CPA Australia members and members of other ASIC recognised accounting bodies (Institute of Public Accountants and Chartered Accountants Australia and New Zealand) have a responsibility to act in the public interest and comply with the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour in all their dealings.

APES contain the professional and ethical requirements for CPA Australia members. Jtax strive to adhere to the APESB pronouncements.

APES 110	APES 205	APES 210
APES 215	APES 220	APES 225
APES 230	APES 305	APES 310
APES 315	APES 320	APES 325
APES 330	APES 345	APES 350

APES 110 and the APES 200 series apply to all members and the APES 300 series applies to members in public practice.

APES BOARD

The Accounting Professional and Ethical Standards Board is an independent body established in 2006, as an initiative of CPA Australia and Chartered Accountants Australia and New Zealand. The role of APESB is to develop and issue professional and ethical standards in the public interest that apply to members of CPA Australia and the other two ASIC recognised accounting bodies.

APES GUIDANCE NOTES

APES Guidance Notes contain information to assist compliance with the relevant APES.

- APES GN 20 Scope and Extent of Work for Valuation Services
- APES GN 21 Valuation Services for Financial Reporting
- APES GN 30 Outsourced Services
- APES GN 31 Professional and Ethical Considerations Relating to Low Doc Offering Sign-offs
- APES GN 40 Ethical Conflicts in the Workplace
- APES GN 41 Management Representations

APES STANDARDS

Professional and ethical requirements relating to the conduct and performance of professional services.

- APES 110 applies to all members
- APES 200 applies to all members
- APES 300 applies to members in public practice