



Federal Accounting Standards Advisory Board

February 3, 2011

Memorandum

To: Members of the Board
From: *J. E. Ranagan*
Julia E. Ranagan, Assistant Director
Wendy M. Payne
Through: Wendy M. Payne, Executive Director

Subject: **Consent Agenda Item** – Proposed New Title of the Annual Codification of Pronouncements and Notice of Upcoming Improvements to the FASAB Website¹ – **Tab A**

OBJECTIVE

The purpose of this memorandum is to propose a new title for the pronouncements of the Federal Accounting Standards Advisory Board (FASAB) that are codified each year as of June 30. Staff is proposing a new title to help eliminate the confusion that is caused by the use of the word “pronouncements,” a term that is widely used by standards-setters but not the general community at large. A specific question for your consideration appears on page 4 of this transmittal memo. This proposal is being developed in conjunction with a current redesign of the FASAB website. Since the proposal is deemed uncontroversial, this material will not be discussed at the board meeting unless a board member requests discussion of the proposal.

Staff is asking board members to review the materials in this tab and be prepared to confirm your approval of the proposed name change when you approve the consent agenda in total at the meeting. If approved, staff will make the proposed changes to the title of the annual codification of pronouncements as of June 30, 2011, and to the website; this material will not be discussed at the board meeting. If there is a request for discussion, the material will be discussed in the last session of Thursday’s board meeting.

ATTACHED MATERIAL

The following documents are attached to this transmittal memorandum:

- ☐ **Attachment 1** – the proposed title page for the 2011 and forward codification
- ☐ **Attachment 2** – the current title page from the 2010 Pronouncements as Amended

- ☐ **Attachment 3** – examples from current accounting standards-setters that appear to be moving away from the term “pronouncements”
- ☐ **Attachment 4** – Report listing top pages visited on www.fasab.gov

NEXT STEPS

If approved, staff will make the proposed changes to the title of the annual codification of pronouncements as of June 30, 2011, and the new www.fasab.gov website.

BACKGROUND

Ten years ago, in early 2001, with the help of the Government Accountability Office’s (GAO, then General Accounting Office) computer team, FASAB acquired the rights to the domain name www.fasab.gov.¹ Transitioning all of the materials from its old host site at financenet.gov took some time, but the new www.fasab.gov site was up and running on December 1, 2001. Times have changed plenty since then and there are several best practices regarding website navigation that FASAB staff is working to integrate into our website. We plan to show you our exciting and more user-friendly new site at the April board meeting.

In the meantime, it has come to staff’s attention on many occasions that referring to FASAB’s codification of federal accounting concepts, standards, interpretations, technical bulletins, technical releases, and implementation guides as “Pronouncements as Amended” is causing confusion for our users, particularly preparers of federal financial statements. Users have called to ask where our standards are located after telling us they spent an hour searching on the website. Others have asked questions that indicate they are using the original pronouncements as issued, rather than the official amended version. The original pronouncements as issued are currently listed on our website under Generally Accepted Accounting Principles (GAAP), with a big disclaimer at the top of the page that the “Pronouncements as Amended” is the official source of GAAP for the federal government. See Attachment 4 for a listing of the top pages visited on www.fasab.gov from January 19, 2010, to January 19, 2011. This listing appears to support staff’s belief that users of FASAB pronouncements are more commonly referencing the original pronouncements rather than the annual amended version.

Pronouncements, a term that is widely used by standards-setters but not the general community at large, is defined in the dictionary as “1. a usu. formal declaration of opinion” and “2. an authoritative announcement.”² It was first used in 1593. One finance website defined an accounting pronouncement as “an authoritative statement of business health through accounting. These pronouncements are informational,

¹ FASAB News, Issue 66 • February 2001/March 2001, pg 4.

² Merriam-Webster Online Dictionary; available at <http://www.merriam-webster.com/dictionary/pronouncement>; last accessed January 12, 2011.

operational, or formational in nature, giving management, the board of directors and shareholders a view of the business during any giving accounting period."³

The Financial Accounting Standards Board (FASB) has gotten mostly away from the use of the word pronouncements, calling their collection of pronouncements the "Accounting Standards Codification." The Governmental Accounting Standards Board (GASB) still uses it but you have to go the GASB Store to find them. The International Public Sector Accounting Standards Board (IPSASB) calls their pronouncements the "IFAC Handbook of International Public Sector Accounting Pronouncements." The Canadian Public Sector Accounting Board (PSAB) uses short navigational terms on its website such as "Standards" or "Handbook" to refer users to their whole body of pronouncements. The New Zealand Financial Reporting Standards Board (FRSB) refers to its pronouncements as "Financial Reporting Standards (FRSs) and pronouncements"; the standards are capitalized while the word pronouncements is lower-case (see Attachment 3 for screen print examples).

Our codification is currently titled in largest font "Statements of Federal Financial Accounting Concepts and Standards" (see Attachment 2). The current title includes "Concepts," which are not authoritative, directly in the title but seemingly excludes all of the other pronouncements that are authoritative (i.e., interpretations, technical bulletins, technical releases, and implementation guidance). In addition, "Pronouncements as Amended" is included first on the title page (in smaller font) and is the title of the main navigational link on the FASAB website. We have added a prominent box to the first page of the FASAB website to try to eliminate some of this confusion (see below), but it appears that some users glaze over this box because they are not familiar with the use of the term "Pronouncements" to refer to accounting standards.

Pronouncements

The [Pronouncements as Amended](#) is a single PDF file providing all Statements of Federal Financial Accounting Concepts and Standards, Interpretations, Technical Bulletins and Releases, and Staff Implementation Guidance [as well as the consolidated glossary of terms](#). This is the best reference for final pronouncements since it is updated for all amendments as of the issue date.

Pronouncements is a good term to refer to the collective body of works produced by a standards-setter, but the general user community seems to be primarily looking for the term "standards" or the phrase "accounting standards" when they are searching for GAAP. In keeping with several other standards-setters' apparent move away from an emphasis on the word "pronouncements," staff proposes that FASAB also de-emphasize the term. Furthermore, the use of the term "Handbook" implies that something is a handy reference guide of sorts. Therefore, staff proposes (1) titling the annual codification as the "FASAB Handbook of Federal Accounting Standards and

³ Source: http://finance.toolbox.com/wiki/index.php/Accounting_pronouncements; last accessed January 12, 2011.

Other Pronouncements, As Amended” (see Attachment 1) and (2) using “Accounting Standards” as the navigational key phrase for FASAB website users.

Question for the board: Do you approve the following new name for the annual codification of FASAB accounting standards and other pronouncements?

FASAB Handbook of Federal Accounting Standards and Other Pronouncements, as Amended (see Attachment 1 for proposed title; Attachment 2 displays the current title)

This decision will drive the key terms placed on the website to help users that are searching for federal accounting standards. Staff believes the terminology used to refer to the codification on the website to be just as important as the title of the actual document itself.

If you require additional information or wish to suggest another alternative not considered in the staff paper, please contact me as soon as possible. If you have any questions or comments, please contact me by telephone at 202.512.7377 or by email at ranaganj@fasab.gov.

Attachments (4)



FASAB

FEDERAL ACCOUNTING
STANDARDS ADVISORY BOARD

FASAB Handbook of Federal Accounting Standards

and Other Pronouncements, as Amended

as of June 30, 2011

SFFAC 1-6
SFFAS 1-39
Interpretations 1-7
Technical Bulletins
Technical Releases 1-12
Staff Implementation Guidance

Pronouncements As Amended



FASAB

**FEDERAL ACCOUNTING
STANDARDS ADVISORY BOARD**

Statements of Federal Financial Accounting Concepts and Standards

as of June 30, 2010

SFFAC 1-6
SFFAS 1-38
Interpretations 1-7
Technical Bulletins
Technical Releases 1-11
Staff Implementation Guidance

www.fasb.org Home Page

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Recent Activity and News

Important Notice—Office Closed
FASB Board Meeting and Education Session—Wednesday, January 12, 2011

FASB offices are closed due to the winter storm. The FASB Board Meeting and Education Session scheduled for today January 12 will be held; however, observers will not have access to the building and will only be able to view the meetings via [video webcast](#).

Susan M. Cosper Named Technical Director of the Financial Accounting Standards Board [01/10/11]
[News Release](#)

Financial Accounting Foundation Appoints Leslie F. Seidman Chairman of the Financial Accounting Standards Board [12/23/10]
[News Release](#)

Page **1** 2 3 4 5 6 7 8

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[FASB Audited Financial Statements](#)

[Governmental Accounting Standards Board](#)

Webcast

Listen online to live and archived webcasts of public meetings of the FASB, the EITF, and FASB advisory groups and educational webcasts and webinars.
[Meeting Webcast - Live](#)
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Projects

Monitor progress of standard setting activities through summaries and decisions. Summaries include project objectives, background information, current estimates of publication dates, roundtable discussions planned, and projected completion dates. [More....](#)

Exposure Documents

Access FASB documents out for public comment—currently active exposure documents. [More....](#)

Codification

FASB Accounting Standards Codification™
 New topical arrangement of authoritative nongovernmental U.S. GAAP.
[View the Codification](#)
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[Codification Resources](#)

Investors

Find out about FASB projects in progress, and how your input can help the FASB set accounting standards that result in better information for users of financial reports. [More....](#)
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www.fasb.org Standards Page

ACCOUNTING STANDARDS CODIFICATION™

The single source of authoritative U.S. GAAP as described in the [Notice to Constituents](#)

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- Current **Location & Heading Depth** feature for quickly assessing where you are.

Academic View
 Free access to Professional View

- Accounting program faculty and students go to [Academic Accounting Access](#)

Basic View
 Free access:

- Browsing by Topic
- Limited print functionality
- Utility to identify the location of legacy standards.

Verification User
Service to Professional or Basic View
 If you registered for access before July 1, 2009—[Login to Order](#)

New User
Service to Professional or Basic View
 First time users—[Order](#)

Academic User
 Accounting faculty and students go to [Academic Accounting Access](#)

Registered User
 Current subscribers—[Login](#)

www.gasb.org Home Page (No reference to where GASB standards are; you have to go to the GASB Store)

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[GASB Adds Two Projects to Current Technical Agenda—Dec. 2010](#)

GASB 2010–2011 Annual Bound Editions—Available Now
 Codification, Original Pronouncements, and Comprehensive Implementation Guide
[Order online](#) or call (800) 748-0659
[Highlights](#)
[Comprehensive Implementation Guide—Article from *The GASB Report*](#)

GASB Helps Practitioners to Identify Guidance Applicable to State and Local Governments [12/30/10]
[News Release](#)

GASB Updates Reporting Entity Standards [12/17/10]
[News Release](#)

GASB Issues Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements* [12/16/10]
[News Release](#)

Page 1 2 3 4

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- [Technical Inquiries](#)
- [SEA Reporting](#)
- [Why Governmental Accounting And Financial Reporting Is—And Should Be—Different](#)
- [Financial Accounting Standards Board](#)

Projects

Monitor progress of standards setting activities with information such as major tentative Board decisions, project objectives, background information, and work plans. [More...](#)
[Recent Minutes and Major Tentative Decisions](#)

Due Process

Download and respond to draft standards and discussion documents that are available for public comment. [More...](#)

Technical Issues

Technical information to assist in understanding and applying GASB standards. [More...](#)

About GASB

Organizational information about the GASB including its mission, history, processes, and Board membership. [More...](#)

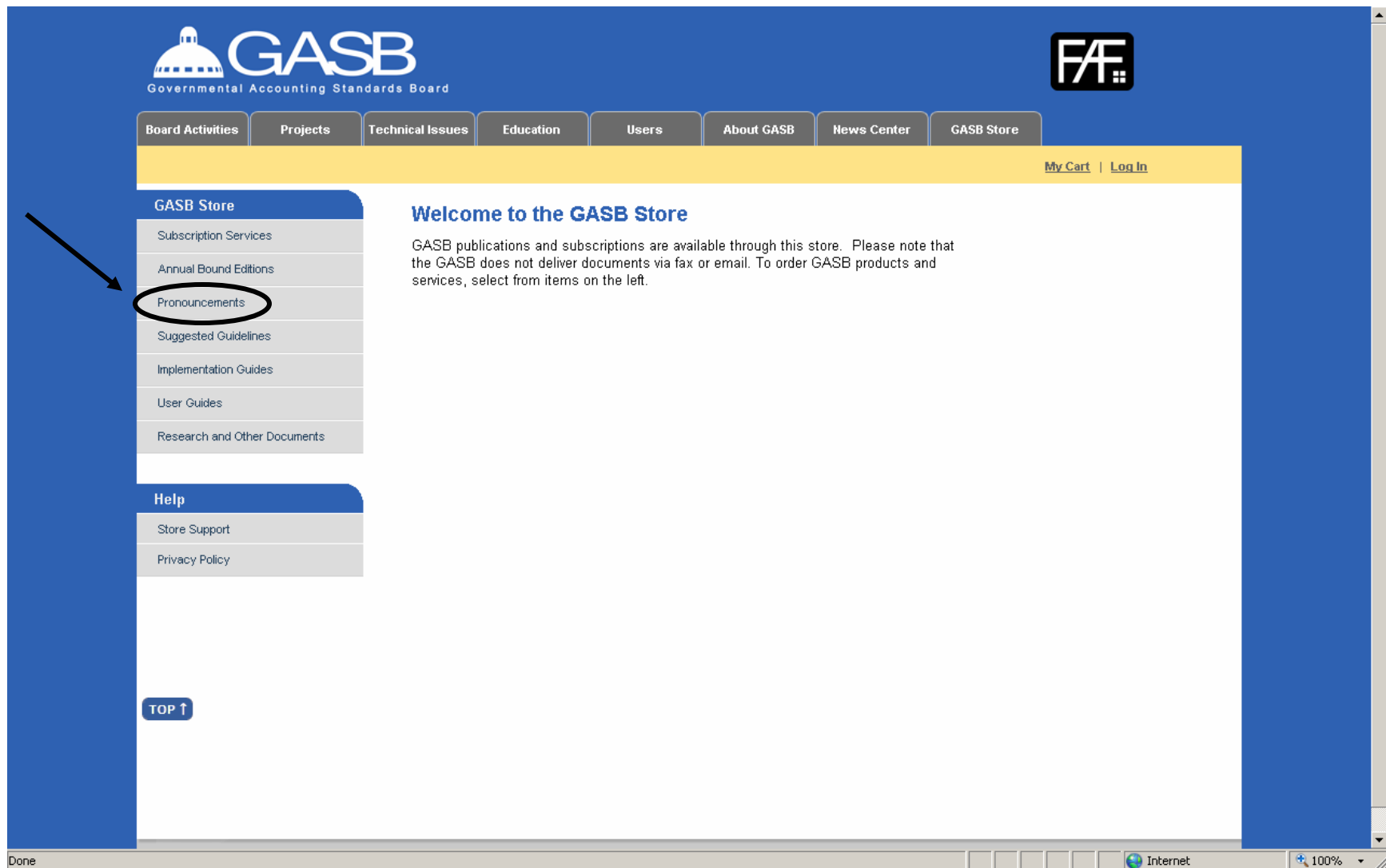
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Please take a few minutes to fill out our informational questionnaire. The GASB's constituent database helps the GASB focus its efforts to obtain input on its projects from a broader range of constituents. Any information provided will be kept strictly confidential. [More...](#)

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<https://www.gasb.org/store> GASB Store



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GASB Store Annual Bound Editions Page

The screenshot displays the GASB Store website in a Windows Internet Explorer browser. The address bar shows the URL: <https://www.gasb.org/jsp/GASB/Page/GASB/Store/SubjectPage&subjectId=20GBAN>. The browser's title bar reads "GASB Store - Windows Internet Explorer".

The website's header includes the GASB logo (Governmental Accounting Standards Board) and the FAF logo (Financial Accounting Foundation). Below the header is a navigation bar with links: Board Activities, Projects, Technical Issues, Education, Users, About GASB, News Center, and GASB Store. A yellow banner below the navigation bar contains links for "My Cart" and "Log In".

The left sidebar contains a "GASB Store" menu with the following items: Subscription Services, Annual Bound Editions (highlighted with a black oval), Pronouncements, Suggested Guidelines, Implementation Guides, User Guides, and Research and Other Documents. Below this is a "Help" section with links for Store Support and Privacy Policy.

The main content area features a heading "Annual Bound Editions" and a list of links: [GASB Codification](#), [GASB Original Pronouncements](#), and [GASB Implementation Guide](#). This list is circled with a black oval. An arrow points from the "Annual Bound Editions" link in the left sidebar to this circled list.

The right sidebar contains a "Shopping Cart" section. It includes a "Recently Added Items" section, a message "Your cart is empty", a "Subtotal: \$0.00", and a "VIEW MY CART" button.

The Windows taskbar at the bottom shows the Start button, several open applications (including "C:\Documents and...", "D:\My Documents\...", "Inbox - Microsoft...", "WR_Tab_X_Rena...", "Website for FASAB...", and "Attachment 3.doc ..."), and the system clock showing "2:16 PM".

Annual Bound Edition – GASB Codification (Refers to the Codified Version, or the Pronouncements as Amended)

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- Annual Bound Editions
- Pronouncements
- Suggested Guidelines
- Implementation Guides
- User Guides
- Research and Other Documents

Help

- Store Support
- Privacy Policy

GASB Codification

Additional Products

- [GASB Bound Ed. Combined Sets](#)

GASB Codification as of June 30, 2010

The GASB Codification presents currently effective accounting and financial reporting standards for state and local governments in a topical format. The material in the Codification integrates guidance from GASB Statements, Interpretations, Technical Bulletins, and Concepts Statements; NCGA Statements and Interpretations; and the AICPA Industry Audit Guide, *Audits of State and Local Governmental Units (1974)*, and it is considered authoritative. The effects of pronouncements that have been issued but that are not yet effective are presented in an appendix to the Codification for the information of the reader. Similarly, GASB Concepts Statements are presented in an appendix. Additional appendices include a paragraph-by-paragraph cross-reference of original pronouncements to material in the Codification and a topical index. The Codification is updated as of June 30 each year.

[Additional information](#)

PRODUCT CODE: GCD11

\$95.00

Shopping Cart

Recently Added Items

Your cart is empty

Subtotal: \$0.00

[VIEW MY CART](#)

[TOP ↑](#)

Internet 100%

Annual Bound Edition – Original Pronouncements (Refers to the Pronouncements in their original as issued, or unamended, form)

The screenshot displays the GASB Store website. The header features the GASB logo (Governmental Accounting Standards Board) and the FAF logo. A navigation bar includes links for Board Activities, Projects, Technical Issues, Education, Users, About GASB, News Center, and GASB Store. A yellow bar below the navigation contains links for My Cart and Log In.

The left sidebar contains two sections: 'GASB Store' with links for Subscription Services, Annual Bound Editions, Pronouncements, Suggested Guidelines, Implementation Guides, User Guides, and Research and Other Documents; and 'Help' with links for Store Support and Privacy Policy. A 'TOP ↑' button is located at the bottom of the sidebar.

The main content area is titled 'GASB Original Pronouncements'. It includes a section for 'Additional Products' with a link to 'GASB Bound Ed. Combined Sets'. Below this, the 'GASB Original Pronouncements as of June 30, 2010' are described. The text states: 'This two-volume set contains all the original pronouncements that currently constitute the body of state and local governmental accounting and financial reporting standards. The volumes incorporate the following pronouncements:'. A list of pronouncements follows:


- NCGA Statements and Interpretations currently in force
- AICPA 1974 Industry Audit Guide and related Statements of Position continued in force when the GASB began operations
- GASB Statements, Interpretations, Technical Bulletins, and Concepts Statements.

The text continues: 'The volumes also include several appendices, including a paragraph-by-paragraph cross-reference of the original pronouncements to material in the GASB Codification and a topical index. Volumes are updated as of June 30 each year.' Below this, there is a link for 'Additional information' and the 'PRODUCT CODE: GOP11'.

The price '\$95.00' is displayed next to a shopping cart icon. The right sidebar shows the 'Shopping Cart' section, which includes 'Recently Added Items', a message 'Your cart is empty', a 'Subtotal: \$0.00', and a 'VIEW MY CART' button.

The bottom of the page shows a browser status bar with 'Done', 'Internet', and '100%' zoom level.

<http://www.ifac.org/PublicSector/> IPSASB Home Page



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01/12/2011

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International Public Sector Accounting Standards Board

Home	Pronouncements	Exposure Drafts and Consultation Papers	Projects	IPSASB Meetings	Resources	Key Contacts
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The [International Public Sector Accounting Standards Board](#) (IPSASB) focuses on the accounting and financial reporting needs of national, regional and local governments, related governmental agencies, and the constituencies they serve. It addresses these needs by issuing and promoting benchmark guidance and facilitating the exchange of information among accountants and those who work in the public sector or rely on its work. A key part of the IPSASB's strategy is to converge the IPSASs with the International Financial Reporting Standards (IFRSs) issued by the IASB. To facilitate this strategy, the IPSASB has developed [guidelines](#) or "rules of the road" for modifying IFRSs for application by public sector entities.

The IPSASB's objective, scope of activities and membership are set out in its [Terms of Reference](#). They are also summarized in a [fact sheet](#). The IPSASB's [Strategic and Operational Plan, 2007-2009](#) sets out the direction for the board in fulfilling these objectives.

▲ back to top

IPSASB Pronouncements

The IPSASB follows a rigorous due process, as set out in the [Preface to the International Public Sector Accounting Standards](#), in developing its pronouncements. Input is obtained from the IPSASB's [Consultative Group](#), government organizations, IFAC member bodies and their members, and the general public. [Exposure drafts](#) of proposed pronouncements are placed on the website and widely distributed for public comment.

All final IPSASB pronouncements may be downloaded free-of-charge from the [IFAC online bookstore](#).

▲ back to top

Projects

[Project histories](#) are provided for the information and convenience of those who wish to follow the development of a project. These histories reflect current discussions and may be changed at future IPSASB meetings. Decisions become final only after approval of the issue of an exposure draft of a proposed pronouncement or a final pronouncement.

▲ back to top

Key Contacts

[Andreas Bergmann](#), IPSASB Chair (andreas.bergmann@zhaw.ch)
[Stephenie Fox](#), Technical Director, IPSASB (stepheniefox@ifac.org)

IPSASB Newswire

[IPSASB Publishes International Public Sector Conceptual Framework Documents for Comment](#)
(December 15, 2010)

[IPSASB Publishes 2010 Annual Improvements Standard](#)
(November 30, 2010)

[IFAC to G20: Governments Should Practice What They Preach, Follow Rules Like the Ones They Set for Public Companies](#)
(June 24, 2010)

[IPSASB Publishes 2010 Handbook of Pronouncements](#)
(May 6, 2010)

[IPSASB Publishes Proposals for Amendments under Its Annual Improvements Project](#)
(April 23, 2010)

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January 12, 2011

International Public Sector Accounting Standards Board

Home	Pronouncements	Exposure Drafts and Consultation Papers	Projects	IPSASB Meetings	Resources	Key Contacts
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Pronouncements

The IPSASB develops its pronouncements following a rigorous due process that includes input from the general public, IFAC member bodies and their members, and the IPSASB [Consultative Group](#). To access electronic copies of IPSASB pronouncements free-of-charge, go to the [IFAC online bookstore](#). Matters relating to [copyright](#) and [translation](#) are addressed in the relevant IFAC policy statements.

[International Public Sector Accounting Standards \(IPSASs\)](#) set out recognition, measurement, presentation, and disclosure requirements dealing with transactions and events in the general purpose financial statements of all public sector entities. The IPSASB develops IPSASs which apply to the accrual basis and the cash basis of accounting.

[Consultation Papers](#) promote discussion or debate on issues currently being considered by the IPSASB and seek comments from interested parties on the issues raised in the paper.

[Information Papers](#) provide a detailed investigation into a particular subject of importance for public sector general purpose financial reporting.

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2010 IFAC Handbook of International Public Sector Accounting Pronouncements

This handbook contains the pronouncements on financial reporting for the public sector issued by the International Public Sector Accounting Standards Board (IPSASB). It also includes reference material on the IPSASB and background information about IFAC.

Parts I and II of the handbook are available to purchase as a three-volume set with the 2010 *Handbook of the Code of Ethics for Professional Accountants*.

PURCHASE (\$0.00)
DOWNLOAD - ISBN 978-1-60815-058-8
 1576 Pages | May 2010

READERS ALSO READ:

- 2010 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements
- 2009 IFAC Handbook of International Public Sector Accounting Pronouncements

2009 IFAC Handbook of International Public Sector Accounting Pronouncements

This handbook brings together for continuing reference background information about the International Federation of Accountants (IFAC) and the currently effective pronouncements for the public sector issued by IFAC as of February 15, 2009.

PURCHASE (\$0.00)
DOWNLOAD - ISBN 978-1-934779-80-4
 1220 Pages | March 2009

READERS ALSO READ:

- 2010 Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements
- 2010 IFAC Handbook of International Public Sector Accounting Pronouncements

2008 Handbook of International Public Sector Accounting Pronouncements (online version)

Posted below are volumes I and II of the 2008 Handbook of International Public Sector Accounting Pronouncements, which contain all pronouncements of the International Public Sector Accounting Standards Board as of February 15, 2008. Volume 1 contains a summary of significant changes from the 2007 handbook, the Preface to International Public Sector Accounting Standards (IPSASs), and IPSASs 1-19. Volume 2 contains IPSASs 20-26, the Cash-Basis IPSAS, Glossary of Defined Terms, and the IFAC Code of Ethics for Professional Accountants, as well as other materials.

Also posted below are the individual sections of the 2008 handbook.

PURCHASE (\$25.00)
DOWNLOAD - ISBN 978-1-934779-21-7

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www.psab-ccsp.ca Canadian Public Sector Accounting Board (PSAB) Home

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CA Chartered Accountants of Canada

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AcSB/IPSASB Joint Not-for-Profit Task Force

Documents for Comment

Plain Language Documents

Issues Analysis

Summary Comparison of CICA PSA Handbook and CICA Handbook - Accounting

FAQ: Accounting Standards for Government Not-for-Profit Organizations (GNFPOs)


Annual Report 2009-2010

PSAB What it is & What it does


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New Zealand Financial Reporting Standards Board (FRSB) Home

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 - ▶ Standards and guidance
 - ▶ Current exposure drafts
 - ▶ Expired exposure drafts
- ▶ Standard setting
 - ▶ Financial Reporting Standards Board
 - ▶ **Financial Reporting Standards and pronouncements**
 - ▶ Resources and publications
- ▶ Ethical and professional standards
- ▶ Audit and other assurance standards
- ▶ Public practice
- ▶ Financial advisory
- ▶ Government policy

Financial Reporting Standards (FRSs) and pronouncements

The following is a summary of approved financial reporting standards and interpretations and approved amendments.

New Zealand equivalents to International Financial Reporting Standards (NZ IFRSs)

These standards become operative for financial statements covering annual accounting periods beginning on or after January 1, 2007 for certain entities.

Small entities have a choice between continuing to apply existing standards or adopting NZ IFRSs. Refer to ASRB Release 9 and the Amendments to the New Zealand Preface for more information.

[View the list of New Zealand equivalents to IFRSs \(and other applicable pronouncements\) on issue \(May 2010\) \(PDF, 182 KB\)](#)

[View the criteria for small entities in ASRB Release 9 \(PDF, 23 KB\)](#)

[View the criteria for small entities in Amendments to the New Zealand Preface \(PDF, 71 KB\)](#)

New Zealand Financial Reporting Standards

New Zealand Financial Reporting Standards that constitute New Zealand generally accepted accounting practices for small entities that have not yet adopted NZ IFRSs. Unless otherwise noted, the existing New Zealand Financial Reporting Standards will be superseded when an entity adopts NZ IFRSs.

[View the New Zealand Financial Reporting Standards on issue \(Nov 2009\) \(PDF, 30 KB\)](#)

Accounting Standards Review Board (ASRB) releases

[View a list of ASRB releases on issue \(Nov 2009\) \(PDF, 12 KB\)](#)

The following table describes abbreviations used in ASRB releases.

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Tab A - Attachment 4, Report of Top Visits to FASAB's Website

<u>Page</u>	<u>Description</u>	<u>Visits</u>	<u>Original</u>	<u>Amended</u>	<u>Other</u>
www.fasab.gov/accepted.html	GAAP Hierarchy with links to the original pronouncements as issued (unamended)	86,864	x		
www.fasab.gov/index.php	Alternate home page	43,708			x
www.fasab.gov/standards.html	Listing of standards with links to the original standards as issued (unamended)	22,235	x		
www.fasab.gov/form.php	Technical Inquiry Form	17,455			x
www.fasab.gov/codifica.html	Current Pronouncements as Amended	15,044		x	
www.fasab.gov/pdffiles/combinedleasev4.pdf	Capital and Operating Leases Research Report	12,922			x
www.fasab.gov/index.html	Home	12,829			x
www.fasab.gov/pdffiles/fasab10.pdf	SFFAS 10, original as issued (unamended)	11,357	x		
www.fasab.gov/listtbl.html	Listing of documents	11,259			x
www.fasab.gov/newsreleases.html	News Releases	8,601			x
www.fasab.gov/pdffiles/sffas-6.pdf	SFFAS 6, original as issued (unamended)	7,629	x		
www.fasab.gov/pdffiles/sffas-4.pdf	SFFAS 4, original as issued (unamended)	7,538	x		
www.fasab.gov/reports.html	Reports and Documents	6,598			x
www.fasab.gov/costacc_resources.html	Managerial Cost Accounting Resources	6,555			x
www.fasab.gov/aboutfasab.html	FASAB Facts	6,520			x
www.fasab.gov/concepts.html	Listing of concepts with links to the original concepts as issued (unamended)	5,580	x		
www.fasab.gov/pdffiles/sffas21.pdf	SFFAS 21, original as issued (unamended)	4,959	x		
www.fasab.gov/pdffiles/codification_report2010.pdf	2010 Pronouncements As Amended	4,901		x	
www.fasab.gov/exposure.html	Exposure Drafts and Documents for Comment	4,805			x
www.fasab.gov/pdffiles/sffas-1.pdf	SFFAS 1, original as issued (unamended)	4,289	x		
www.fasab.gov/pdffiles/issueddocuments.pdf	Actual Documents Listing PDF File	4,032			x
www.fasab.gov/pdffiles/sffasno5.pdf	SFFAS 12, original as issued (unamended)	4,029	x		
www.fasab.gov/pdffiles/sffas-7.pdf	SFFAS 7, original as issued (unamended)	3,678	x		
www.fasab.gov/interprrt.html	Listing of interpretations with links to the original interpretations as issued (unamended)	3,617	x		
www.fasab.gov/news.html	Newsletter	3,542			x
www.fasab.gov/aapc/aapc.html	AAPC Home	3,441			x
www.fasab.gov/perf_reports.html	Agency Financial and Performance Reports	3,425			x
www.fasab.gov/meeting.html	Meeting Agendas and Materials	3,420			x
www.fasab.gov/pdffiles/15_md&a.pdf	SFFAS 15, original as issued (unamended)	3,043	x		
www.fasab.gov/activeprojects.html	Active Projects	2,820			x
www.fasab.gov/fasabstaff.html	Staff Members	2,688			x
www.fasab.gov/aapc/legalgud.htm	AAPC Audit Legal Representation Letter Guidance	2,634			x
www.fasab.gov/aapc/technicl.html	Listing of technical releases with links to the original technical releases as issued (unamended)	2,559	x		
www.fasab.gov/pdffiles/sffas-5.pdf	SFFAS 5, original as issued (unamended)	2,536	x		
www.fasab.gov/pdffiles/tr5.pdf	Technical Release 5, original as issued (unamended)	2,535	x		

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<u>Page</u>	<u>Description</u>	<u>Visits</u>	<u>Original</u>	<u>Amended</u>	<u>Other</u>
www.fasab.gov/pdffiles/impguid7200204.pdf	Implementation Guide to SFFAS 7 (SoF), original as issued (unamended)	2,486	x		
www.fasab.gov/pdffiles/sffas39.pdf	SFFAS 39, original as issued (unamended)	2,476	x		
www.fasab.gov/pdffiles/impguid7.pdf	Implementation Guide to SFFAS 7, original as issued (unamended)	2,444	x		
www.fasab.gov/pdffiles/costacc_glossary.pdf	Glossary of Cost Accounting Terms	2,417			x
www.fasab.gov/tchbl.html	Listing of technical bulletins with links to the original technical bulletins as issued (unamended)	2,310	x		
www.fasab.gov/stratdirections.html	Strategic Directions	2,045			x
www.fasab.gov/pdffiles/con_stan.pdf	Report No. 1 - Overview of Federal Accounting Concepts and Standards	2,027			x
www.fasab.gov/pdffiles/sffas-3.pdf	SFFAS 3, original as issued (unamended)	1,891	x		
www.fasab.gov/archprojects.html	Archived Projects	1,844			x
www.fasab.gov/pdffiles/sffac5.pdf	SFFAC 5, original as issued (unamended)	1,839	x		
www.fasab.gov/subscribe.html	FASAB Email Service	1,801			x
www.fasab.gov/fasabmembers.html	FASAB Members	1,751			x
www.fasab.gov/pdffiles/sffac-1.pdf	SFFAC 1, original as issued (unamended)	1,748	x		
www.fasab.gov/pdffiles/sffac-3.pdf	SFFAC 3, original as issued (unamended)	1,744	x		
www.fasab.gov/pdffiles/fasab_facts_2009.pdf	FASAB Facts	1,731			x
www.fasab.gov/pdffiles/sffas4_amended.pdf	SFFAS 4, as amended as of 6/2008 (Amended but not a current file)	1,550		x	
www.fasab.gov/pdffiles/sffac-4.pdf	SFFAC 4, original as issued (unamended)	1,475	x		
www.fasab.gov/conceptsfinan.html	Concepts, The Financial Report Project Page	1,416			x
www.fasab.gov/pdffiles/sffas_31.pdf	SFFAS 31, original as issued (unamended)	1,357	x		
www.fasab.gov/pdffiles/codification_report2009.pdf	2009 Pronouncements As Amended	1,336		x	
www.fasab.gov/codifica2009.html	2009 Archived Pronouncements As Amended	1,283			x
www.fasab.gov/costacc_bestuses.html	FASAB 6/15/2010 Cost Accounting Forum	1,268			x
www.fasab.gov/projectsgaap.html	Appropriate Source of GAAP Project Page	1,267			x
www.fasab.gov/deferredmaintenance_asset.html	Deferred Maintenance & Asset Impairment Project Page	1,232			x
www.fasab.gov/projectsfedentity.html	Federal Entity - Projects Page	1,157			x
www.fasab.gov/pdffiles/sffas_34.pdf	SFFAS 34, original as issued (unamended)	1,130	x		
www.fasab.gov/codificaarchives.html	Pronouncements Archived Edition	1,111			x
www.fasab.gov/pdffiles/rules_final.pdf	Rules of Procedure	1,094			x
www.fasab.gov/pdffiles/tr12_final.pdf	Technical Release 12, original as issued (unamended)	1,051	x		
www.fasab.gov/aapc/aapcmemberroster.html	AAPC Member Roster	1,047			x
www.fasab.gov/pdffiles/sffac_6distinguishing_inform	SFFAC 6, original as issued (unamended)	1,043	x		
www.fasab.gov/pdffiles/sffac-2.pdf	SFFAC 2, original as issued (unamended)	1,031	x		
www.fasab.gov/pdffiles/SFFAS_33_standard.pdf	SFFAS 33, original as issued (unamended)	1,027	x		
www.fasab.gov/projectselements.html	Concepts - Elements Project Page	1,020			x
www.fasab.gov/projectsplant.html	Estimating the Historical Cost of General Property, Plant, and Equipment	1,011			x
	Total Visits for Those with Over 1,000 Hits	<u>404,107</u>			

Tab A - Attachment 4, Report of Top Visits to FASAB's Website

<u>Page</u>	<u>Description</u>	<u>Visits</u>	<u>Original</u>	<u>Amended</u>	<u>Other</u>
	Percent of visits to Original Pronouncements Unamended	83%			
	Percent of visits to Amended Pronouncements	3%			
	Percent of visits to Other	14%			

This listing consists of all pages that had more than 1,000 visits during the 12-month period spanning from January 19, 2010 to January 19, 2011.

Source: Excerpt from listing provided by Information Systems and Technology Services staff from the Government Accountability Office