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Subjects	Professional st
Locations	UK, Ireland
Classification	9540: Non-prof Accountants
Title	Accountancy b discipline
Authors	Anonymous
Publication title	Financial Manag

**Accountancy bodies plan new independent review body for regulation and discipline**

Financial Management, May 1996; 74, 5; Accounting & Tax

The six main accountancy bodies in the UK and Ireland have announced their intention to establish jointly a new independent body to consider and review on a continuous basis the extent to which the schemes of regulation and discipline of the accountancy profession (including standard-setting) serve the public interest in enhancing and maintaining the standards of work of professional accountants.

The new body is intended to demonstrate and maintain the extent to which the accountancy profession is a responsible profession which gives due regard to the public interest. It will consist of a small number of people of standing and strong independent mind, nominated independently of the professional accountancy bodies and appointed for fixed terms. Work is continuing among the bodies to develop in detail the body's scope, precise powers, staffing and likely funding.

The new body will be free to consider any matters within its remit and make public reports in the way which it considers most appropriate. It will have no executive responsibility in relation to regulation and the consideration of individual cases and complaints but will be able to report on how they have been handled. It will, for example, be able to review all aspects of the profession's public interest activities. It will gather evidence for its regular reports from reports by the accountancy bodies, from attendance at meetings of regulatory and standard-setting committees and from special investigations, when required. It will also report from time to time on specific issues of public concern.

The expected implementation date is January 1998. Chris Swinson, chairman of the Implementation Group charged with progressing this work said: "In the past, assessments of the effectiveness of standards, regulation and discipline of the profession have been largely private. The creation of a body which is able to report publicly and independently will present a challenge to the profession and provide assurance that it acts in the public interest."

CIMA welcomes the moves being made by the whole of the profession and is keen to see a new review body established with real independence from the profession. Independence can be assured through the nomination process and through funding which the Institute would seek to see a basis similar to that of the Financial Reporting Council.

It wants to see an independent review body with a rotating brief and free rein to review and comment on any significant matter, either within the ambit of the CCAB bodies themselves or any of the bodies under the Financial Reporting Council. It believes that an independent review body must have no executive powers and must not come under any control of the standard-setting processes, e.g. the Auditing Practices Board.

But CIMA believes there is still a long way to go to clarify the detail of the framework and its implications for the profession in terms of the setting of standards of ethics and disciplinary processes.

**Exposure draft on joint and associated ventures**

The ASB has issued FRED 11 *Associates and Joint Ventures*, which sets out its exposure draft (i.e. a draft accounting standard) its proposals for defining and accounting for associates and joint ventures. The proposals reflect the comments received on the ASB's 1994 discussion paper on this subject.

The proposals contain much of the approach of the present accounting standard SSAP 19—an associated companion—but include some modifications and in particular introduce new proposals for accounting for joint ventures. The main features are:

- Associates (defined as investments where the investor holds a participating interest and exercises significant influence) will continue to be included in their investors' consolidated financial statements unless they are classified as joint ventures.
- Joint ventures are defined (as in the discussion paper) as entities that, as a result of a contractual arrangement, are jointly controlled. The propos-

"An increasing—and increasingly complex—absence of modern business life. The proposals in the exposure draft should enable their accounting

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