

information sources

Are you aware of the wide range of sources of technical information from ACCA? Gillian Latimer summarises the best places to look.

■ **ACCA UK provides practitioners with technical information via a wide variety of sources. Three of the most useful are highlighted below.**

Technical Advisory/SMP website

The Technical Advisory section of ACCA UK's website can be accessed via www.accaglobal.com/advisory.

Alternatively, go to www.accaglobal.com > click on your country/region at the top > select 'ACCA UK' > select 'members' > select 'technical advisory service'.

This section is organised under the following categories:

- audit, assurance and reporting
- financial reporting
- taxation
- ethics and money laundering
- legislation
- practice management and development.

At present there are also special sections for the Budget 2008 and Companies Act 2006.

Generally, within each section above information is categorised under the following headings: 'what's new'; 'legislation and standards'; 'guidance examples and case studies'; 'articles and comment' and 'useful links'.

Inevitably there will be some cross-over between different sections. For example information on the money laundering regulations may be listed in the 'ethics' and/or 'legislation' sections. This might also be extended to include technical factsheets from ACCA's global website, as we try to pull all relevant information together into one central resource.

Content in 'what's new' is refreshed regularly and each item has a permanent home in one of the other sections (e.g. 'guidance').

Finally, 'useful links' provides direct links

to relevant external websites. With the 'ethics and money laundering section', for example, these include the Serious Organised Crime Agency (SOCA), Freedom to Care and Public Concern at Work.

Knowledge Library

The ACCA Knowledge Library is password protected within the MyACCA part of ACCA's website. To access it follow the link at the top of www.accaglobal.com and enter your ID (your membership number) and four digit password when prompted.

When you have logged in, click on 'Knowledge library' which appears under the heading 'Learning Opportunities and Career Management'.

For access to accounting and auditing standards click on '+' next to 'Technical' then click on '+' next to Financial Reporting or Auditing as appropriate. Finally, click on:

- Accounting/Auditing standards – International; or
- Accounting/Auditing standards – UK.

This will bring up a list of accounting standards, SORPs, exposure drafts etc or auditing standards including ethical standards, APB Bulletins and practice notes.

Click on the item required and then on the next page scroll down to the bottom of the page where there are two blue boxes, one of which says 'download this standard free of charge in association with LexisNexis'. Click on the item underlined in this box. On the following page click on 'view full doc' which is in the blue toolbar near the top of the page.

ACCA e-newsletters and e-mails

ACCA regularly sends targeted e-mails on a range of technical issues to members in practice and the corporate sector. In addition, we are developing e-newsletters to allow us to cover topical subjects in as timely a manner as

possible. Recent e-newsletters have covered the Budget 2008 and Companies Act 2006 in depth.

If you are not already receiving these e-mails, but would like to in the future, please visit MyACCA (see above) and ensure we have your correct e-mail address listed and business sector selected. You can amend both yourself.

So what are you waiting for? Why not go online now and take a look at the resources featured above? ■

Gillian Latimer – Technical Adviser, ACCA UK

TECHNICAL ADVISORY SERVICE

The Technical Advisory Service provides guidance to members on an individual basis on all matters covered on the webpages at www.accaglobal.com/advisory. The Service also provides guidance on interpretation of the ACCA's Rules of Professional Conduct and ethics issues generally.

The Technical Advisory Service is not designed to provide consultancy support. While it may be able, for example, to provide guidance on the constraints placed on an auditor by a particular auditing or financial reporting standard, decisions as to whether or not to qualify a particular set of accounts would remain the judgement of the auditor in question.

The Technical Advisory team can be contacted on 020 7059 5920 or via e-mail at members@accaglobal.com, including 'for the attention of technical advisory' in the subject box.