PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

& DAVID JOHN TONKIN

VOLUME THREE

Thesis submitted in fulfilment of the requirements for the degree of Doctor of Philosophy.

Department of Accountancy, University of Glasgow,
September 1983
PART VII APPENDICES

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Appendix 4 Results of the main study: Disaggregated by Issue
Appendix 5 Results of the main study: Disaggregated by Exposure Draft
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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

APPENDIX 1 PARTICIPANT DEFINITION

1.1 Document type
1.2 Participant description
1.3 Participant definition
APPENDIX 1 PARTICIPANT DEFINITION

1.1 DOCUMENT TYPE

0 ASC Discussion document
1 ASC Exposure draft (ED)
2 Statement of Standard Accounting Practice (SSAP)

1.2 PARTICIPANT DESCRIPTION

**First digit: ASC's own classification**

1 Companies
2 Professional firms of accountants
3 Representative bodies of accountants
4 Other representative bodies
5 Individuals & academics
6 ASC identified special interest groups
0 Other

**Second digit: Geographic**

1 London
2 England (excluding London)
3 Wales
4 Scotland
5 Ireland
6 Europe (excluding UK & Ireland)
7 USA
8 Canada
9 Former British Commonwealth (excluding UK & Canada)
0 Other
Third & fourth digits: FT Actuaries equity index and ASC-identified special interest groups

00 Unclassified

FT Actuaries equity index:

01 Building materials
02 Contracting & construction
03 Electricals (excl. light electronics, radio & tv)
04 Engineering contractors
05 Mechanical engineering
06 Metals & metal forming
07 Motors
08 Other industrial materials
09 Brewers and distillers
10 Food manufacturing
11 Food retailing
12 Health & household products
13 Leisure
14 Newspapers & publishing
15 Packaging & paper
16 Stores
17 Textiles
18 Tobaccos
19 Other consumer
20 Chemicals
21 Office equipment
22 Shipping & transport
23 Miscellaneous
24 Oils
25 Banks
26 Discount houses
27 Hire purchase
28 Insurance (life)
29 Insurance (composite)
30 Insurance brokers
31 Merchant banks, issuing houses
32 Property
33 Miscellaneous financial
34 Investment trusts
35 Mining finance
36 Overseas traders

ASC identified special interest groups:

37 Maturing stocks
38 Plantations
39 Surveyors
40 Lawyers
1.3 PARTICIPANT DEFINITION

Issues for which participation definition data gathered

ED1  ED2  ED3  ED4  ED5  ED6  ED7  ED8  ED9  ED10  ED11  ED12  ED13  ED14  ED15  ED16  ED17  ED19  ED20  ED21  ED22  ED23  ED24  ED25  ED26  ED27  ED28  SSAP1

Discussion papers: Goodwill

Setting accounting standards

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| 0103 | Binder Hamlyn | 2 1 00 |
| 0104 | Binder Hamlyn (Russell JD) | 5 1 00 |
| 0105 | Birmingham Chamber of Industry and Commerce | 4 2 00 |
| 0106 | Birmingham Small Arms Co. Ltd. (Welch PJ) | 5 2 05 |
| 0107 | Bishop DJ | 5 2 00 |
| 0108 | Black and Edginton Ltd. | 1 4 13 |
| 0109 | Blain-Cox O | 5 ED8 |
| 0110 | Blue Circle Group Ltd./Associated Portland Cement Ltd. | 1 1 01 |
| 0111 | BOC International Ltd./British Oxygen Ltd. | 1 1 20 |
| 0112 | Bonas Webb Ltd. | 1 ED14 |
| 0113 | Booker McConnell Ltd. | 1 1 23 |
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| 0132 | British Airports Authority | 1 1 00 |
| 0133 | British Airways/British European Airways | 12 22 |
| 0134 | British Aluminium Co. Ltd. | 1 1 06 |
| 0135 | British American Tobacco Co. Ltd. (Ogle RJ) | 5 1 18 |
| 0136 | British Constructional Steel Work Association | 4 00 ED6 |
| 0137 | British Council of Churches (Foinette DJ) | 5 1 00 |
| 0138 | British Electric Traction Co. Ltd. | 1 1 23 |
| 0139 | British Engines Ltd. | 1 1 05 |
| 0140 | British Gas Corporation | 1 1 00 |
| 0141 | British Home Stores Ltd. | 1 1 16 |
| 0142 | British Institute of Management | 4 1 00 |
| 0143 | British Insurance Association | 4 1 29 |
| 0144 | British Leyland/BL Ltd. | 1 1 07 |
| 0145 | British Multiple Retailers Association | 4 1 16 |
| 0146 | British National Oil Corporation | 1 1 24 |
| 0147 | British Overseas & Commonwealth Banks Association | 4 1 25 |
| 0148 | British Petroleum Company Ltd. | 1 1 24 |
| 0149 | British Petroleum Company Ltd. (Shaw CR) | 5 1 24 |
| 0150 | British Ports Association | 4 1 22 |
| 0151 | British Printing Corporation Ltd. | 1 1 14 |
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0152 British Property Federation 4 1 32
0153 British Railways Board 1 1 00
0154 British Rubber Manufacturers Association Ltd. 4 1 00
0155 British Steel Corporation 1 1 00
0156 British Tea Producers Association 6 38 ED6
0157 British Titan Ltd. 1 1 00
0158 British Titan Ltd. (Atherton RC) 5 1 00
0159 British Transport Docks Board 1 1 22
0160 British Transport Docks Board (Thomsett AJ) 5 1 22
0161 Brixton Estate Ltd. 1 1 32
0162 Bromwich Prof. M 5 2 00
0163 Brooke Bond Liebig Ltd. 1 1 10
0164 Brooks RA 5 1 00
0165 Brown CT 5 3 00
0166 Brown PJ 5 1 00
0167 Brownlee 1 00 ED6
0168 Bryant AJ 5 2 00
0169 BT Davis & Co. 2 2 00
0170 Buckler Plumb & Co. 2 2 00
0171 Buckley Prof. A 5 2 00
0172 Buckmaster & Moore (Mitchell CD Cooper AF) 5 1 33
0173 Building Societies Association 4 1 00
0174 Bullard RJ 5 2 00
0175 Bunge & Co. Ltd. 1 1 00
0176 Burmah Oil Trading Ltd. 1 2 24
0177 Burne Phillips Hartley Turner 2 2 00
0178 Burne Phillips Hartley Turner (Eastwood JV) 5 2 00
0179 Burns-Anderson Ltd. 1 2 00
0180 Burton Group (The) Ltd. 1 2 16
0181 Burton J 5 2 00
0182 Buzzacott & Co./Buzzacott, Vincent, Watson, Kilner 2 1 00
0183 Byford AN 5 2 00
0184 CICA (Canadian Institute of CA's) 3 8 00
0185 CJB 1 00 ED6
0186 CCAB Insurance Companies Sub-Committee 3 1 00
0187 Cabinet Office-Central Statistical Office 4 1 00
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0189 Cadbury Typhoo Ltd. (Allen D) 1 2 10
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0193 Capital & Counties Property Company Ltd. 1 1 32
0194 Carlill, Burkinshaw & Ferguson (Slack RL) 5 2 00
0195 Carrington Viyella Ltd. 1 2 17
0196 Carsberg Prof. B 5 7 00
0197 Caterpillar Tractor 1 00 ED6
0198 Cazenove & Co. 1 1 00
0199 Cement HP (ANBAR) 5 1 14
0200 Cement Marketing 1 ED10
0201 Central Council for Agric. & Hortic. Co-op. 4 1 00
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Appendix 1 Page 15
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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0650 Moan LDA 5 2 00
0651 Mobil Oil Co Ltd/Mobil Producing Northwest Europe Inc 1 1 24
0652 Moir D 5 1 00
0653 Molins Ltd. 1 1 05
0654 Monkhouse, JFM 5 2 00
0655 Monopolies Commission 4 1 00
0656 Monopolies Commission (Goodwin EJ & Wells TA) 5 1 00
0657 Moodies Services Ltd. 1 1 00
0658 Moore FJ 5 9 00
0659 Moore Stephens & Co. 2 1 00
0660 Moore Stephens & Co. (as a special interest) 6 1 38
0661 Morgan Crucible Company Ltd. 1 1 08
0662 Morgan-Grampian Ltd. 1 1 14
0663 Morgan Grenfell & Co. Ltd. 1 1 31
0664 Morgan R 5 2 00
0665 Morgenstern PL 5 1 00
0666 Morley & Scott 2 1 00
0667 Morris DJH 5 1 31
0668 Morris RC 5 2 00
0669 Mott Hay & Anderson Holdings (Holland AJ) 5 2 02
0670 Mumford MJ 5 2 00
0671 Murphy Bros. Ltd. 1 2 02
0672 Murphy Eastern Oil Company 1 1 24
0673 Myddleton Prof. DR 5 2 00
0674 NIVRA (Nederlands Instituut van Registeraccountants) 3 6 00
0675 Namsorg Trust Ltd. 1 1 00
0676 Napper D 5 1 00
0677 National Association of Pension Funds 4 1 00
0678 National Association of Property Owners 4 1 00
0679 National Association of Steel Stockholders 4 2 00
0680 National Bank of New Zealand Ltd. 1 9 25
0681 National Coal Board 1 1 00
0682 National Economic Development Office (NEDO) 4 1 00
0683 National Federation of Building Trades Employers 4 1 00
0684 National Nuclear Corporation Ltd. 1 2 04
0685 National Water Council 4 1 00
0686 Neville Russell 2 1 00
0687 New London Properties Ltd. 1 1 32
0688 Newman DF 5 1 00
0689 Newman ES 5 2 00
0690 Newman JA 5 1 00
0691 Nicholls F 5 2 00
0692 Nicholson NA 5 1 00
0693 NM Rothschild & Sons Ltd. 1 1 31
0694 Nobes CW 5 2 00
0695 Norland CC 5 1 00
0696 Norman Freeman & Co. 2 1 00
0697 Northern Bank Ltd. 1 5 25
0698 North West Water 1 2 00
0699 Norwich Union Life Insurance Society Ltd. 1 2 28
0700 O'Farrell W 5 1 00
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Appendix 1 Page 16
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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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0760 Ralli International Ltd. 1 00 ED8
0761 Ranger Oil (UK) Ltd. 1 1 24
0762 Rank Organisation Ltd. 1 1 21
0763 Rank Xerox Ltd. 1 1 21
0764 Ransome Hoffman Pollard Ltd. 1 1 05
0765 Ransome Hoffman Pollard Ltd. (Cutler DR) 5 2 05
0766 Rappaport HH 5 8 00
0767 Rayman RA 5 2 00
0768 Raymond Schomberg 6 38 ED6
0769 Readson Ltd. 1 2 17
0770 Ready Mixed Concrete Ltd. 1 2 01
0771 Reckitt & Colman Ltd. 1 1 12
0772 Rediffusion Ltd. 1 2 00
0773 Redland Ltd. 1 2 01
0774 Reed International Ltd. 1 1 15
0775 Rees VW (London & Provincial Shop Centres (Holdings) 5 1 32
0776 Regional Properties Ltd. 1 1 32
0777 Registry of Friendly Societies 4 1 00
0778 Renold Ltd. 1 2 05
0779 Renshall M 5 1 00
0780 Revenue Commissioners/Superin. Inspectors Dublin 4 5 00
0781 Reynolds McCarron 2 5 00
0782 Reynolds KMcC 5 2 00
0783 Richard Clay and Company Ltd. 1 2 14
0784 Richards IB 5 2 00
0785 Richardson JE 5 2 00
0786 Rio Tinto-Zinc Corporation Ltd. (RTZ) 1 1 35
0787 RTZ Industries Ltd. (Barker JER) 5 1 35
0788 RTZ Industries Ltd. (Smith SA) 5 1 35
0789 RTZ Services Ltd. (Simkiss JC) 5 1 35
0790 RJ Read (Holdings) Ltd. 1 2 00
0791 Roberts Legge & Co. 2 2 00
0792 Robertson & Baxter 6 37 ED6
0793 Robinson JA 5 5 00
0794 Robson Rhodes 2 1 00
0795 Robson Rhodes (as a special interest) 6 1 38
0796 Rockware Group Ltd. 1 2 15
0797 Rosier KJ 5 00 ED10
0798 Ross D 5 ED6/13
0799 Rothmans International/Carreras Rothmans Ltd. 1 1 18
0800 Rowntree Mackintosh Ltd. 1 2 10
0801 Rowntree Mackintosh Ltd. (Bottomley EG) 5 2 10
0802 Royal Dutch/Shell Group of Companies 1 1 24
0803 Royal Dutch/Shell Group of Companies (Williamson D) 5 1 24
0804 Royal Institution of Chartered Surveyors 6 1 39
0805 Royal Liver Friendly Society 0 2 28
0806 Rubber Growers' Association (The) 6 38 ED6
0807 Rudd Dr. D 5 2 00
0808 Rush & Tompkins Group Ltd. 1 2 32
0809 Russell I 5 2 00
0810 Rutteman PJ 5 1 00
0811 SAB Brake 1 00 ED6

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0815 Saunders TJW  5 2 00
0816 Schlesinger Investment Management Ltd. (Woodham JB)  5 1 00
0817 Schroder Wagg (J Henry) & Co.  1 1 31
0818 Scotch Whiskey Association  4 4 09
0819 Scott A  5 4 00
0820 Scott JA  5 ED13
0821 Scottish & Newcastle Breweries Ltd.  1 2 09
0822 Scottish & Newcastle Breweries Ltd. (Renwick H)  5 2 09
0823 Scottish Finance Directors (Group of)  1 4 00
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0825 Sears Holdings Ltd.  1 1 16
0826 Sedgwick Collins & Co. Ltd. (Pyall PD)  5 1 30
0827 Selection Trust Ltd.  1 1 34
0828 Selincourt Ltd.  1 1 17
0829 SGB Group Ltd.  1 2 02
0830 Shearer AP  5 2 00
0831 Shedden JB  5 2 00
0832 Shepherd Building Group Ltd.  1 2 02
0833 Sheridan J  5 2 00
0834 Sime Darby Berhad  1 9 36
0835 Simon Engineering Ltd. (Dillon DJ)  1 2 04
0836 Simon DS & Unwin SW  5 2 00
0837 Singleton Fabian Derbyshire & Co.  2 1 00
0838 Slater Chapman & Cooke  2 1 00
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0842 Smith Bros. Ltd.  1 1 33
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0846 Smith TD  5 2 00
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0848 Smith WRM  5 9 00
0849 Snow AB  5 ED13
0850 Society of British Aerospace Companies Ltd.(15/8/75)  1 1 00 ED14(Late)
0851 Society of Investment Analysts  4 2 00
0852 South African National Council of CA's  3 9 00
0853 Southall HP  5 ED6
0854 Southalls (Birmingham) Ltd.  1 2 12
0855 Southern Counties Agricultural Trading Society Ltd.  1 2 00
0856 South of Scotland Electricity Board  1 4 00
0857 South West Water Authority  1 2 00
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APPENDIX 2 PROPOSAL DEFINITION

2.1 ED1 Proposals
2.2 SSAP1 Proposals
2.3 ED16 Proposals
2.4 ED20 Proposals
2.5 ED21 Proposals
2.6 ED22 Proposals
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2.9 ED26 Proposals
2.10 ED27 Proposals
2.11 General proposals
APPENDIX 2 PROPOSAL DEFINITION

First & second digits: ORIGINAL proposal

Third & fourth digits: AMENDMENT proposal (00=ORIGINAL)

2.1 ED1 PROPOSALS

0100 ED1 Paragraph 6(a)
0101 Amend 01 by restricting joint venture partners to not less than 20%
0102 Amend 01 by including in scope all equity investments regardless of size of holding
0103 Amend 01 by allowing short term joint ventures
0104 Amend 01 by restricting joint venture partners to not less than 10%
0105 Amend 01 by restricting definition of "associated company" to only joint ventures (=ED25 0301)
0106 Amend 01 by excluding listed companies from definition of associated companies
0107 Amend 01 by including in definition unincorporated partnerships and joint ventures (=SSAP1 0105)
0108 Amend 01 by allowing companies to include or exclude associated companies at their option depending only on a "true and fair view" or "impracticability"
0109 Amend 01 by using some expression other than "associated company" which already is defined in tax law
0110 Amend 01 by defining "associated company" in much more rigorous (but unspecified) terms
0111 Amend 01 by extending 0300 to apply to joint ventures
0112 Amend 01 by adding a company for which the investment or results are material, in % terms, to the parent
0113 Amend 01 by defining "joint venture"
0114 Amend 01 by restricting to a "substantial" interest
0115 Amend 01 by adding associated companies as defined by tax legislation
0116 Amend 01 by excluding all organisations which are not profit distributing organisations (=SSAP1 0106)
0117 Amend 01 by basing the definition on that of the CA 1948 definition of a subsidiary but with the % holding changed
0118 Amend 01 by adding "or conglomerates"

0200 ED1 Paragraph 6 (b), first part
0201 Amend 02 by deleting "approximately"
0202 Amend 02 by substituting "10%" in place of "20%
0203 Amend 02 by calculating the % as net beneficial interest of parent (=SSAP1 0205)
0204 Amend 02 by excluding any reference to a fixed percentage of equity voting rights; perhaps substituting materiality in place (=SSAP1 0214)
0205 Amend 02 by substituting "25%" in place of "20%" and deleting any other requirements on the nature of the relationship
0206 Amend 02 by substituting "33%" in place of "20%" (=SSAP1 0215)
0207 Amend 02 by substituting "25%" in place of "20%" (=SSAP1 0208)
0208 Amend 02 by requiring inclusion of companies with less than minimum equity holding if degree of control justifies it (=SSAP1 0208)
0209 Amend 02 by adding associated companies in which parent owns either 20% interest in profits or the profits were 20% of parent's
0210 Amend 02 by adding companies which were >20% of the parent's net assets
0211 Amend 02 by adding companies where lower limit is 10% only if significant influence is exercised
0212 Amend 02 by defining a second level of investment, which is less than the cut-off % but still material, or greater than but not treated as an associated company, for which all the information is required to be disclosed in notes (=SSAP1 0216)
0213 Amend 02 by requiring disclosure of any special conditions attached to shares held
0214 Amend 02 by requiring disclosure of nature of business of associated company
0215 Amend 02 by requiring as 0209 and 0210 but 10% as set out in CA1967 (=SSAP1 0206)
0216 Amend 02 by basing holding on voting shares not equity
0217 Amend 02 by substituting 15% in place of 20%--
0218 Amend 02 by restricting associated companies to companies which fit the definition for the whole year
0219 Amend 02 by basing holding on voting shares not equity
0220 Amend 02 by basing holding on voting shares not equity
0221 Amend 02 by basing holding on voting shares not equity
0300 ED1 Paragraph 6 (b), second part
0301 Amend 03 by defining "significant influence" (=SSAP1 0301)
0302 Amend 03 by restricting to cases where significant influence is actually exercised (=SSAP1 0302, ED25 0501)
0400 ED1 Paragraph 7
0401 Amend 04 by excluding associated companies for which some other party actually exercises control eg. if it is a subsidiary of another
0402 Amend 04 by deleting requirement for management participant
0403 Amend 04 by restricting definition to companies in which the parent has a joint responsibility for earnings, or otherwise exercises control
0404 Amend 04 by deleting requirement for investment to be "long term" (=SSAP1 0213)
0405 Amend 04 by specifying how management participation or significant influence should be evidenced (=SSAP1 0403)
0406 Amend 04 by deleting requirement that participation be at board level and adding "or is in a position to participate" after "participates"
0407 Amend 04 by adding a presumption that investments are for the long term except where (a) part of a dealing companies portfolio; or (b) the directors state that they are held for
short term

0408 Amend 04 by requiring associated companies over which parent does not exercise control to be identified in notes to accounts

0409 Amend 04 by not requiring non-joint venture to be held for long-term

0410 Amend 04 by restricting this to the "intention of the directors"

0411 Amend 04 by defining "long-term" (=SSAP1 0404)

0500 ED1 Paragraph 8 (a)

0501 Amend 05 by specifying treatment of associated companies in interim accounts

0502 Amend 05 by including interest receipts in the same manner as dividend receipts

0503 Amend 05 by requiring same treatment in parent company's own accounts as in group accounts (=SSAP1 0501)

0504 Amend 05 by specifying treatment of companies passing in or out of definition of associated companies; including acquisitions and disposals

0505 Amend 05 by requiring only dividends declared up to parent's B/S date to be taken into parent's accounts (=SSAP1 0601)

0506 Amend 05 by requiring full consolidation of near 50% or otherwise substantial associated companies

0600 ED1 Paragraph 8 (b)

0601 Amend 06 by requiring all the information to be disclosed by way of note perhaps as a supporting schedule rather than brought into the accounts (=SSAP1 0701)

0602 Amend 06 by defining "group's share of profits" as net beneficial share; that is, after any minority interests in intermediate companies

0603 Amend 06 by requiring 0610 but only where consolidation is impracticable

0604 Amend 06 by requiring minorities to be treated in same manner as for subsidiaries, that is gross with minorities share deducted under Minority Interest (=SSAP1 2803)

0605 Amend 06 by requiring full consolidation of associated companies (=SSAP1 0805)

0606 Amend 06 by specifying treatment of minorities (=SSAP 2802)

0607 Amend 06 by specifying treatment of cross-holdings (=SSAP1 0707)

0608 Amend 06 by requiring 0601 and produce supplementary consolidated accounts which include associated companies as under ED1, perhaps in columnar form

0609 Amend 06 by requiring partly owned subsidiaries to be brought in on a "group's share" only basis as well

0610 Amend 06 by specifying treatment of profits of associated companies where dividend restrictions apply

0611 Amend 06 by requiring that profits, which follow losses which were not provided because they exceeded the cost of the investment in the associated company, should not be taken into account
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0700 ED1 Paragraph 9
0701 Amend 07 by requiring wholly owned intermediate parent companies not to reflect associated companies on the equity basis in their own accounts; perhaps as an exclusion in paragraph 13 (=SSAP1 0901)
0702 Amend 07 by making provision for group accounts not prepared as consolidated accounts to incorporate associated companies in the same non-consolidated type of format; consequential changes in paras 22 and 24

0800 ED1 Paragraph 10
0801 Amend 08 by excluding associates of associates (=SSAP1 0902)
0802 Amend 08 by specifying treatment of associates of partly owned subsidiaries

0900 ED1 Paragraph 11
0901 Amend 09 by deleting "where material" as a condition for inclusion of associated company's results but including immateriality of both results and investment as ground for omission in paragraph 13
0902 Amend 09 by deleting all references to materiality; with consequential in 1300

1000 ED1 Paragraph 12 first sentence
1001 Amend 10 by requiring disclosure of effect of use of different accounting policies by associated companies (=SSAP1 1907)
1002 Amend 10 by specifying treatment of accounts prepared on basis wholly inconsistent with parent's accounting policies; eg overseas or exempt banking associates

1100 ED1 Paragraph 12 (a)
1101 Amend 11 by substituting "audited (or published where audit is not required) accounts ending in current year" in place of "a date which is not more than three months before"; this is the CA1948 requirement for subsidiaries (=SSAP1 1102)
1102 Amend 11 by substituting "six months" in place of "three months"
1103 Amend 11 by specifying an open but consistent time difference subject to no material change in pattern of trading since year end of associated company
1104 Amend 11 by requiring the period of difference to be say, three months before or after the parent company's Balance Sheet date
1105 Amend 11 by substituting "latest audited (or published where audit is not required) accounts" in place of "a date which is not more than three months before"
1106 Amend 11 by requiring a statement in notes where no audited accounts of associated companies are available
1107 Amend 11 by requiring similar CA1948 criteria as those for subsidiaries
1108 Amend 11 by prohibiting use of accounts ending after parent's own B/S date
1109 Amend 11 by allowing audited accounts ending shortly after parent's B/S date provided results are apportioned and disclosure is made in notes of basis used

1200 ED1 Paragraph 12 (b)
1201 Amend 12 by substituting, where using audited accounts is impracticable, the requirement that the information shall, if not otherwise shown, be shown by way of note; this is in Sch2 CA1967
1202 Amend 12 by applying this paragraph to unaudited accounts, not unaudited interims
1203 Amend 12 by defining "sufficient assurance"
1204 Amend 12 by requiring only published financial information to be used where the associated company is listed

1300 ED1 Paragraph 12, last part
1301 Amend 13 by deleting reference to materiality
1302 Amend 13 by requiring disclosure of the dates of actual year end

1400 ED1 Paragraph 13 (a)
1401 Amend 14 by including immateriality as a ground for omission (=0002)
1402 Amend 14 by including impractability, such as inadequate accounting records or policies in the associated company, as a ground for omission
1403 Amend 14 by requiring consistent treatment of application of definition and full disclosure of a change (=SSAP1 0503)
1404 Amend 14 by including different nature of business as a ground for omission
1405 Amend 14 by not stating the two examples of reasons given in paragraph 13 but emphasising the principle
1406 Amend 14 by requiring disclosure of all the ED1 information by way of note where different nature of business is a ground for omission

1500 ED1 Paragraph 13(b)
1600 ED1 Paragraph 13 last sentence
1601 Amend 16 by requiring disclosure of names of omissions
1602 Amend 16 by requiring distribution of accounts of omissions
1603 Amend 16 by requiring positive, rather than negative, disclosure of associated companies; or criteria on which they have been included

1700 ED1 Paragraph 14
1701 Amend 17 by restricting the provision of losses to writing off the original investment, including any loans, (=SSAP1 0706,ED25 4001)
1702 Amend 17 by requiring statement, setting out details of any associated not consolidated, to be attached to Balance Sheet of parent
1703 Amend 17 by allowing optional disclosure in notes
1800 ED1 Paragraph 15
1801 Amend 18 by requiring consolidation adjustments only where practicable (=SSAP1 1901)
1802 Amend 18 by specifying in greater detail the consolidated adjustments to be made
1803 Amend 18 by requiring unrealised profits on stocks to be adjusted only where parent does not have significant degree of control of trading
1804 Amend 18 by requiring disclosure of the adjustments made
1805 Amend 18 by requiring restatement of associated companies net assets to take account of values on which acquisition cost was based; with consequential in paragraph 12
1806 Amend 18 by allowing the consolidation adjustments to be optional
1807 Amend 18 by requiring consolidation adjustments only where the information would not prejudice the other shareholders of the associated company
1808 Amend 18 by requiring consolidation adjustments only where "material" (=SSAP1 1901)

1900 ED1 Paragraph 16, first sentence
1901 Amend 19 by including group's share of profits on an after-tax basis (=SSAP1 2002)
1902 Amend 19 by requiring group's share of profits to be brought in on a one-line basis only
1903 Amend 19 by requiring group's share of profits to be brought into trading profits where joint venture associated companies are an essential part of parents trade
1904 Amend 19 by requiring dividends received and group's share of retained after-tax profits to be brought in separately
1905 Amend 19 by requiring separate disclosure of aggregate profits and aggregate losses on associated companies
1906 Amend 19 by requiring separate disclosure of UK and overseas earnings and taxation
1907 Amend 19 by requiring separate disclosure of amounts received, or receivable, as dividend (=SSAP1 2501)
1908 Amend 19 by requiring separate disclosure of group's share of profit after tax

2000 ED1 Paragraph 16, second sentence
2001 Amend 20 by requiring disclosure of a statement explaining the difference in distributability of associated companies' profits

2100 ED1 Paragraph 17
2101 Amend 21 by requiring disclosure of any tax of associated company taken into account in computing parent's tax, eg. overseas withholding tax
2102 Amend 21 by requiring disclosure of any further tax payable on distribution of associated companies' retained profits (=SSAP1 2401)
2103 Amend 21 by requiring full provision for any tax payable on future dividends or realisations (=SSAP1 3301)
2104 Amend 21 by referring to N27 which discusses tax more comprehensively

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2105 Amend 21 by including in scope deferred tax
2106 Amend 21 by requiring disclosure of effect of any relief for losses b/f

2200 ED1 Paragraph 18
2201 Amend 22 by excluding items which would not be exceptional in the group accounts
2202 Amend 22 by requiring exceptional items to be brought in net of tax
2203 Amend 22 by requiring disclosure of all exceptional items regardless of materiality
2204 Amend 22 by defining "exceptional"
2205 Amend 22 by changing name from "exceptional" to "extra-ordinary"

2300 ED1 Paragraph 19
2301 Amend 23 by restricting to undistributable profits
2302 Amend 23 by requiring profits retained in associated companies to be deducted from consolidated profits and losses (=SSAP1 3202)
2303 Amend 23 by requiring disclosure, in profits and losses, of profits actually available for distribution
2304 Amend 23 by requiring disclosure of extent to which control of distributability of profits is shared with, or even subordinated to, others

2400 ED1 Paragraph 20
2401 Amend 24 by requiring disclosure of share of turnover and perhaps depreciation (=SSAP1 2101)
2402 Amend 24 by requiring dividends received to be treated as reductions of group's share
2403 Amend 24 by requiring income to be calculated on a weighted average where there have been changes in the % holding
2404 Amend 24 by allowing optional disclosure of other items in notes to accounts
2405 Amend 24 by requiring disclosure of associated companies' preference dividends, interest and royalties paid to parent
2406 Amend 24 by requiring disclosure of changes in basis of accounting by associated companies
2407 Amend 24 by requiring disclosure of effect of exchange rates in associated companies
2408 Amend 24 by requiring disclosure of abbreviated accounts or information such as sales, profits before tax, tax, e.p.s. for each separate material associated company (=SSAP1 2605)

2500 ED1 Paragraph 21
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

2600 ED1 Paragraph 22 (a)
2601 Amend 26 by allowing associated companies to be shown in Balance Sheet optionally at a valuation
2602 Amend 26 by requiring disclosure of parent's share of share capital, reserves and loans
2603 Amend 26 by specifying treatment of intangibles
2604 Amend 26 by defining "net assets"
2605 Amend 26 by including loan and preference finance between parent and associated companies in "group's interest"
2606 Amend 26 by requiring disclosure in notes rather than on face of Balance Sheet
2607 Amend 26 by requiring disclosure of fixed assets, current assets, current liabilities and long term liabilities
2608 Amend 26 by requiring disclosure of loan finance between parent and associated companies and interest thereon (=SSAP1 2812)
2609 Amend 26 by requiring associated companies to be included in the B/S at cost only (=SSAP1 2809)
2610 Amend 26 by requiring disclosure of intangibles separate from tangibles
2611 Amend 26 by requiring disclosure in B/S at cost plus share of post-acquisition profits/losses (in place of share of net assets less goodwill) along with a note to show extent to which amount is represented by net assets; with consequential in 1800
2612 Amend 26 by including in scope associated groups where associated company has its own subsidiaries
2613 Amend 26 by requiring disclosure of any notes or audit qualifications appearing in associated companies' accounts if material to parent company's accounts (=SSAP1 2606)
2614 Amend 26 by allowing 2601, 2609, 2611 as optional alternatives
2615 Amend 26 by allowing option for the group's share in associated companies to be reflected in parent's own Balance Sheet
2616 Amend 26 by not requiring any mandatory form of disclosure
2617 Amend 26 by requiring disclosure of amount of pre-acquisition profits not available for distribution
2618 Amend 26 by requiring disclosure of valuation of group's share of associated companies if different from amount in Balance Sheet
2619 Amend 26 by requiring disclosure in parent's own Balance Sheet of loans between parent and associated company
2620 Amend 26 by requiring associated companies NOT to be included in the B/S at cost only
2621 Amend 26 by specifying treatment in parent's Balance Sheet where parent has no subsidiaries
2700 EDI Paragraph 22 (b)
2701 Amend 27 by requiring the premium or discount on acquisition to be written off on some specified basis
2702 Amend 27 by providing for some approximation where the holding has been built up over a period of time
2703 Amend 27 by not requiring separate disclosure of the premium or discount after first year
2704 Amend 27 by allowing premium to be written off against reserves
2704 Amend 27 by requiring premium to be identified as relating to goodwill or tangibles

2800 EDI Paragraph 22, penultimate part

2900 EDI Paragraph 22, last part
2901 Amend 29 by defining "materially relevant"
2902 Amend 29 by requiring disclosure of potential tax liability on disposal
2903 Amend 29 by including in scope associated companies' contingent liabilities and capital commitments
2904 Amend 29 by including in scope associated companies' activities
2905 Amend 29 by requiring disclosure in all cases
2906 Amend 29 by requiring disclosure of market value of investment
2907 Amend 29 by requiring disclosure of market value of underlying assets

3000 EDI Paragraph 23, first sentence
3001 Amend 30 by providing an example, as in paragraph 22
3002 Amend 30 by requiring the profits retained in associated companies to be transferred from revenue reserves to capital reserves (=SSAP1 3201)
3003 Amend 30 by requiring disclosure of movements in all non-capital reserves in addition to capital reserves
3004 Amend 30 by requiring disclosure of any restrictions on currency movements (=SSAP1 3203)
3005 Amend 30 by restricting this to post-acquisition profits

3100 EDI Paragraph 23, second sentence

3200 EDI Paragraph 24
3201 Amend 32 by changing the sense from negative to positive and so specifying how the disclosure should be made
3202 Amend 32 by requiring this to apply to consolidated Balance Sheets also
3203 Amend 32 by requiring disclosure of any restrictions on dividends
3300 ED1 Paragraph 25
3301 Amend 33 by requiring disclosure of length of time of associated relationship
3302 Amend 33 by requiring disclosure of degree of control or influence in associated company
3303 Amend 33 by specifying the relevant bases of selection of associated companies on the basis of the definition rather than leaving it to companies' option
3304 Amend 33 by including associated companies held by subsidiaries of the parent company
3305 Amend 33 by requiring disclosure of bases of accounting for all investments; distinguishing associated companies per ED1, associated companies not per ED1, and others

3400 ED1 Paragraph 26
3401 Amend 34 by requiring disclosure of directors' own descriptions of associated companies
3402 Amend 34 by requiring disclosure of directors' interests in associated companies
3403 Amend 34 by providing for penalties for non-compliance
3404 Amend 34 by providing an example of disclosure of reserves
3405 Amend 34 by abandoning the ED and simply extend the legislative requirements for disclosure
3406 Amend 34 by publishing as a Recommendation or guideline not a SSAP
3407 Amend 34 by excluding from scope partially exempt companies under CA1948
3408 Amend 34 by not requiring banks operating overseas to disclose more than their competitors disclose
3409 Amend 34 by requiring immediate disclosure of comparatives
3410 Amend 34 by including in scope all types of ownership, such as nationalised industries
2.2 SSAP1 PROPOSALS
0100 SSAP1 Paragraph 6(a)
0101 Amend 01 by adding subsidiaries for which there are severe statutory or other constraints on control by the parent
0102 Amend 01 by defining "joint venture or consortium"
0103 Amend 01 by defining "joint venture or consortium" as "company owned and operated by a small group of investors as a separate and specific business"
0104 Amend 01 by defining entities to which the SSAP applies to include other than companies
0105 Amend 01 by including in definition unincorporated partnerships and joint ventures (=ED1 0107)
0106 Amend 01 by excluding companies where there is no intention of distributing profits (=ED1 0116)
0107 Amend 01 by restricting standard practice to associated companies under strict joint control
0108 Amend 01 by defining "company"
0109 Amend 01 by defining "group"
0110 Amend 01 by extending significant influence to joint entities

0200 SSAP1 Paragraph 6(b), first part
0201 Amend 02 by allowing interest to fall below 20% provided it is normally 20%
0202 Amend 02 by basing definition primarily on significant influence, with 20% only being a presumption of significance dependant on the other facts; as in APB 18 (=ED1 0208)
0203 Amend 02 by specifying whether the interest is calculated as direct or net beneficial holding
0204 Amend 02 by substituting "ownership" in place of "equity voting rights"
0205 Amend 02 by calculating the % as net beneficial interest of parent (=ED1 0203)
0206 Amend 02 by adopting the CA1967 s4 basis, ie. 10% of equity or profits (=ED1 0216)
0207 Amend 02 by requiring equity method to be used where disclosure is at "directors valuation"
0208 Amend 02 by substituting 25% in place of 20% (=ED1 0207, ED25 0806)
0209 Amend 02 by excluding any companies where holding is <20%
0210 Amend 02 by relaxing the 20% by use of "eg" in place of "ie"
0211 Amend 02 by eliminating all flexibility from definition
0212 Amend 02 by restricting definition of associated companies to companies which are material to the group
0213 Amend 02 by deleting requiring for investment to be "long term" (=ED1 0404)
0214 Amend 02 by excluding any reference to a fixed % of equity voting rights; perhaps substituting materiality in its place (=ED1 0204)
0215 Amend 02 by substituting 33% in place of 20% (=ED1 0206)
0216 Amend 02 by defining a second level of investment, which is either: less than the cut-off % but still material; or greater than but not treated as an associated company. For these all the information is to be disclosed in notes (=ED1 0213)

0217 Amend 02 by substituting 20% +/- 1% in place of 20%

0218 Amend 02 by distinguishing levels of control over associated companies: complete control; joint control; significant influence; and no influence

0219 Amend 02 by basing definition on "equity" as in CA1948 not "voting equity"

0300 SSAP1 Paragraph 6 (b), second part

0301 Amend 03 by defining "significant influence" (=ED1 0301)

0302 Amend 03 by restricting to cases where significant influence is actually exercised (=ED1 0302, ED25 0501); this is EEC 7th Directive proposal

0303 Amend 03 by defining cases where significant influence cannot exist (=ED1 0401)

0304 Amend 03 by defining "significant influence" as "representation on board participating in policy making processes; material inter-company transactions; interchange of personnel; or technological dependancy". This is APB18 (& IAS3) definition

0305 Amend 03 by adopting, as one criterion of "significant influence", the ability to obtain information to comply with SSAP1

0306 Amend 03 by defining "having regard to the disposition of the other shareholdings"

0307 Amend 03 by adopting the presumption that significant influence cannot be exercised over a listed associated company

0308 Amend 03 by requiring significant influence to be evidenced by acknowledgement from the associated company

0400 SSAP1 Paragraph 6, last sub-paragraph

0401 Amend 04 by requiring participation to be at board level

0402 Amend 04 by excluding any overseas companies for which nationalisation appears likely

0403 Amend 04 by specifying how management participation or significant influence should be evidenced (=ED1 0405)

0404 Amend 04 by defining "long-term" (=ED1 0411)

0405 Amend 04 by excluding from scope companies "managed on a central and unified basis", as in the EEC 7th Directive definition of groups (NOT 0406)

0406 Amend 04 by including in scope companies "managed on a central and unified basis", as in the EEC 7th Directive definition of groups

0407 Amend 04 by requiring all the criteria to be given an equal weighting

0408 Amend 04 by restricting requirements for participation to participation in distribution of profits only

0409 Amend 04 by excluding companies for which there are severe statutory or other constraints on control by parent
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0410 Amend 04 by restricting use of term "associated company" to companies as defined

0500 SSAP1 Paragraph 7 (a) (i)
0501 Amend 05 by requiring same treatment in parent company’s accounts as in group accounts (=ED1 0503)
0502 Amend 05 by requiring investments in partnerships and joint ventures to be treated as investments in associated companies
0503 Amend 05 by requiring consistent treatment of application of definition; with full disclosure of any changes (=ED1 1403)
0504 Amend 05 by adopting the SSAP14 paragraph 32 requirement that effective date of acquisition or disposal is date on which consideration passes or offer goes unconditional
0505 Amend 05 by adopting the SSAP14 paragraph 31 requirement that gains or losses on disposals be taken to P&L (=ED25 5602)
0506 Amend 05 by requiring disclosure of P&L information for substantial investments which are not associated companies
0507 Amend 05 by requiring that partial disposals be carried at terminal equity and thereafter dividends only along lines of IAS3 paragraph 41
0508 Amend 05 by requiring dividends from partial acquisitions be taken to P&L in first year of becoming an associated company if they are paid out of previous years profits
0509 Amend 05 by requiring apportionment of associated companies’ profits in year of acquisition
0510 Amend 05 by specifying treatment of acquisitions and disposals; with no specific proposals offered

0600 SSAP1 Paragraph 7 (a) (ii)
0601 Amend 06 by requiring only dividends declared before parent’s B/S date to be taken into parent’s own accounts (=ED1 0505)

0700 SSAP1 Paragraph 7 (b)
0701 Amend 07 by requiring all the information to be disclosed by way of note, perhaps as a supporting schedule rather than brought into the consolidated accounts (=ED1 0601, ED25 1409)
0702 Amend 07 by restricting application to only 50% held companies
0703 Amend 07 by requiring disclosure of summarised P&L and B/S for aggregate of all associated companies
0704 Amend 07 by requiring disclosure of P&L and B/S of an individual associated company where that it contributes >10% to group earnings
0705 Amend 07 by requiring full consolidation of associated companies (=ED1 0605)
0706 Amend 07 by restricting provision of losses to writing off original investment, including any loans (=ED1 1701)
0707 Amend 07 by specifying treatment of cross-holdings (=ED1 0607)
0708 Amend 07 by requiring full consolidation where there is actual control by dominant influence (=ED25 1414)
0709 Amend 07 by prohibiting inclusion of interest payable to parent
0710 Amend 07 by requiring provision for losses to include net deficits where associated company is given continued support

0800 SSAP1 Paragraph 8
0801 Amend 08 by allowing preparation of separate P&L if adoption of own P&L not practicable
0802 Amend 08 by extending this to Balance Sheet items

0900 SSAP1 Paragraph 9
0901 Amend 09 by not requiring wholly owned intermediate parent companies to reflect associated companies on the equity basis in their own accounts (=ED1 0701)
0902 Amend 09 by excluding associated companies of associated companies (=ED1 0801)

1000 SSAP1 Paragraph 10

1100 SSAP1 Paragraph 11 first sentence
1101 Amend 11 by adopting the equivalent requirement of SSAP14 paragraphs 17 & 18 that where consolidated accounts not available special accounts be made up or, if not, then adjustments be made for abnormal transactions in intervening period. Disclose name, date and reason
1102 Amend 11 by substituting "latest audited accounts, or published accounts where an audit is not required" in place of "a date which is not more than six months before, or shortly after"; this is the CA1948 requirement for subsidiaries (=ED1 1101, ED25 4403)
1103 Amend 11 by deleting all references to whether or not accounts are audited

1200 SSAP1 Paragraph 11, second sentence
1201 Amend 12 by requiring that if no audited accounts available then associated company should be treated as an investment

1300 SSAP1 Paragraph 11, third sentence
1301 Amend 13 by elaborating considerably the problem of conflict where parent has post Balance Sheet information on listed associated companies (=ED25 4501)

1400 SSAP1 Paragraph 11, fourth sentence
1401 Amend 14 by requiring disclosure of any changes since date of non-coterminous accounts of associated companies

1500 SSAP1 Paragraph 11, last sentence

1600 SSAP1 Paragraph 12 (a)
1601 Amend 16 by requiring omission under severe restrictions on influence or distributability
1602 Amend 16 by requiring omission under temporary participation in a long term joint venture

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1603 Amend 16 by requiring omission when results of listed associated companies cannot be used because of unpublished information

1604 Amend 16 by requiring omission when parent is an investment trust

1605 Amend 16 by making this now identical in form to SSAP14 paragraphs 19-22; i.e., parent is itself a wholly owned subsidiary, or dissimilar activities, or not owning half of votes, or constraints on control, or temporary control (=ED25 1412)

1700 SSAP1 Paragraph 12 (b)

1800 SSAP1 Paragraph 12 last sentence

1801 Amend 18 by requiring disclosure of reason why expense or delay would be caused or why result would be misleading

1900 SSAP1 Paragraph 13

1901 Amend 19 by requiring consolidation adjustments only where practicable (=ED1 1801)

1902 Amend 19 by requiring unrealised profits on stocks to be adjusted on basis of parent's net beneficial interest where parent does not have significant degree of control of associated company's trading

1903 Amend 19 by requiring 1902 but: adjusted 100% where parent controls associated company's trading

1904 Amend 19 by requiring 1903 but where goods sold to parent

1905 Amend 19 by requiring tax effects of adjustments to be provided also

1906 Amend 19 by requiring only that the facts and dates of year end, if different, are disclosed

1907 Amend 19 by requiring disclosure of effect of use of different accounting policies by associated company; perhaps same requirement as SSAP14 paragraph 16 (=ED1 1001)

2000 SSAP1 Paragraph 14, first sentence

2001 Amend 20 by requiring amounts written off investments in associated companies to be aggregated with "profits less losses of associated companies"

2002 Amend 20 by including group's share of profits on an after-tax basis (=ED1 1901, ED25 1501)

2003 Amend 20 by defining group's share of profits as "net beneficial share"; that is, after any minority interests in intermediate companies (=ED1 0602)

2004 Amend 20 by requiring dividends received and group's share of retained after-tax profits brought in separately (=ED1 1904, ED25 1304)

2005 Amend 20 by requiring disclosure of amount of group earnings which is distributable

2006 Amend 20 by requiring disclosure of proportion of group's earnings which come from associated companies
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2200 SSAP1 Paragraph 15
2201 Amend 22 by requiring disclosure of associated companies' UK and overseas tax

2300 SSAP1 Paragraph 16

2400 SSAP1 Paragraph 17
2401 Amend 24 by requiring disclosure of any further tax payable on distribution of associated companies' retained profits (=ED1 2102)
2402 Amend 24 by requiring disclosure of a note stating that profits retained by associated companies are unrealised and not available for distribution

2500 SSAP1 Paragraph 18, first sentence
2501 Amend 25 by requiring disclosure of amounts received, or receivable, as dividend (=ED1 1907)
2502 Amend 25 by strengthening the prohibition on inclusion of group's share of turnover
2503 Amend 25 by requiring disclosure of extent to which attributable share of associated companies' earnings are to be distributed

2600 SSAP1 Paragraph 18, second sentence
2601 Amend 26 by requiring these disclosures on a mandatory basis
2602 Amend 26 by requiring turnover to be disclosed net of sales to associated companies
2603 Amend 26 by not specifying the particular disclosures
2604 Amend 26 by requiring disclosure of group's share of interest charge
2605 Amend 26 by requiring disclosure of abbreviated accounts (or information such as sales, profit before tax, tax, and e.p.s.) for each separate material associated company (=ED1 2408)
2606 Amend 26 by requiring disclosure of any notes on audit qualifications appearing in associated company accounts which are material to parent company's accounts (=ED1 2613, ED25 2102)
2607 Amend 26 by restricting this disclosure to notes
2608 Amend 26 by requiring disclosure of minorities
2609 Amend 26 by requiring disclosure of dividends received from associated companies
2610 Amend 26 by defining "of such significance" on basis of materiality

2700 SSAP1 Paragraph 19, first sentence
2701 Amend 27 by restricting market value basis to listed associated companies
2702 Amend 27 by requiring that, where associated company is listed and not in balance sheet at market value, then market value should be disclosed
2703 Amend 27 by requiring disclosure of cost and group share of post-acquisition profits
2704 Amend 27 by requiring disclosure of basis of valuation
2705 Amend 27 by restricting use of valuation basis to where it is lower than equity basis
2706 Amend 27 by restricting valuation basis to parent's own individual accounts

2800 SSAP1 Paragraph 19 (a) and (b)
2801 Amend 28 by requiring disclosure of goodwill
2802 Amend 28 by specifying treatment of minorities (=ED1 0606)
2803 Amend 28 by requiring minorities to be treated in same manner as in subsidiaries; i.e. gross with minorities' share deducted under MI (=ED1 0604)
2804 Amend 28 by requiring amount at which equity interest is taken into account not to exceed market value on any permanent basis; disclosing any excess and amounts written off in notes
2805 Amend 28 by requiring any revaluations in associated companies' accounts to be treated as revaluations in the group accounts
2806 Amend 28 by requiring that where goodwill is eliminated from cost, it is calculated on basis of "fair values" of underlying assets
2807 Amend 28 by requiring disclosure of amounts written off cost
2808 Amend 28 by requiring same foreign currency translation policies as are used for subsidiaries of the same parent
2809 Amend 28 by requiring associated companies in balance sheet to be at cost only (=ED1 2609)
2810 Amend 28 by specifying treatment of inter-company balances
2811 Amend 28 by using same wording as SSAP14 paragraph 14
2812 Amend 28 by requiring disclosure of loan finance between parent and associated company; and interest thereon (=ED1 2608)
2813 Amend 28 by requiring disclosure of associated companies' own borrowings
2814 Amend 28 by requiring disclosure of valuation of investment in associated companies
2815 Amend 28 by requiring disclosure in balance sheet to be valued at group's share of underlying net assets
2816 Amend 28 by requiring NOT 2804 and prohibiting disclosure of valuation
2817 Amend 28 by requiring disclosure of premium or discount on acquisition after taking into account goodwill

2900 SSAP1 Paragraph 19, second sentence

3000 SSAP1 Paragraph 19, third sub-paragraph
3001 Amend 30 by requiring disclosure in all cases
3002 Amend 30 by specifying more comprehensive disclosure (=ED25 3501)
3003 Amend 30 by specifying a cut-off point for disclosure as 10% of total assets
3004 Amend 30 by specifying a cut-off point for disclosure as 25% of total assets or profits

3100 SSAP1 Paragraph 14, footnote
3200 SSAP1 Paragraph 20, first sentence
3201 Amend 32 by requiring profits retained in associated companies to be transferred from revenue reserves to capital reserves (=EDI 3002)
3202 Amend 32 by requiring profits retained in associated companies to be deducted from consolidated P&L (=EDI 2302)
3203 Amend 32 by requiring disclosure of any restrictions on currency movements
3204 Amend 32 by requiring disclosure of significant restrictions on distributions (=ED20 1800)
3205 Amend 32 by requiring any profits capitalised by associated companies to be treated as such in group accounts

3300 SSAP1 Paragraph 20, second sentence
3301 Amend 33 by requiring full provision for any tax payable on future dividends or realisations (=EDI 2103)
3302 Amend 33 by requiring disclosure of any tax payable on future dividends or realisations (=EDI 2103)

3400 SSAP1 Paragraph 20, third sentence
3500 SSAP1 Paragraph 21
3501 Amend 35 by requiring disclosure of the manner in which significant influence is exercised
3502 Amend 35 by requiring the two classes of companies to be separately distinguished
3503 Amend 35 by requiring disclosure of reasons why companies in % range are not treated as associated companies
3504 Amend 35 by requiring disclosure of reasons why companies out of % range are treated as associated companies
3505 Amend 35 by requiring disclosure of nature of associated companies business
3506 Amend 35 by restricting to "principal" associated companies
3507 Amend 35 by not requiring disclosure of names and interests of companies >20% but not treated as associated companies

3600 SSAP1 Paragraph 22
3601 Amend 36 by restricting requirement to cases where "practicable"

3700 SSAP1 Paragraph 23
3701 Amend 37 by excluding from scope investment companies
3702 Amend 37 by requiring disclosure of group's share of profits for all material long-term investments, listed and unlisted, held by all parent companies except investment trusts
3703 Amend 37 by excluding from scope small companies as defined by EEC 4th Directive
3704 Amend 37 by excluding from scope investments held by banks in preparation for a flotation or as security for lendings
3705 Amend 37 by specifying requirements specific to investment trusts (=ED25 0304)
2.3 ED16 PROPOSALS

0100 ED16 Paragraph 13, first sentence
0101 Amend 01 by requiring the distinction to be between distributable and non-distributable amounts
0102 Amend 01 by requiring separate disclosure of revaluation reserves
0103 Amend 01 by allowing investment trusts to account for gains and losses on all their investments, including marketable securities as in SSAP6 Paragraph 10, through reserves
0104 Amend 01 by including in scope requirement that goodwill written off to reserves in year of acquisition be disclosed in P&L
0105 Amend 01 by including in scope requirement that surpluses on redemption of loan stocks purchased in the market be taken to reserves
0106 Amend 01 by requiring depreciation to be calculated on asset revaluation, but with HC element charged to P&L and revaluation element charged to revaluation reserve
0107 Amend 01 by excluding from scope investment trusts, as in SSAP6 para 10 (=ED16 0712)
0108 Amend 01 by requiring surplus or deficit to be calculated on "net book value"
0109 Amend 01 by including special requirements for property investment companies
0110 Amend 01 by defining an "investment property"
0111 Amend 01 by excluding a short lease (<20 yrs) from scope
0112 Amend 01 by excluding investment properties from SSAP12

0200 ED16 Paragraph 13, second sentence, first part
0201 Amend 02 by requiring only permanent diminutions in value to be charged to P&L. Temporary deficits being taken to reserves and disclosed separately with a note explaining why the directors consider them temporary (=ED21 1409)
0202 Amend 02 by requiring deficits on revaluation reserve to be disclosed and deducted from realised reserves
0203 Amend 02 by requiring the whole of any revaluation deficit, to the extent that it is below cost, to be charged to P&L
0204 Amend 02 by requiring surpluses to be credited to P&L if they follow deficits on the same asset (=ED16 0904)
0205 Amend 02 by requiring disclosure of the whole deficit and surplus on revaluation that have been netted to P&L
0206 Amend 02 by requiring annual revaluations
0207 Amend 02 by requiring disclosure of names of persons conducting valuations

0300 ED16 Paragraph 13, second sentence, second part (=ED26 1401)
0301 Amend 03 by requiring aggregation of assets, perhaps by inserting "class of" before "assets"; with consequential amendments in para 14 (=ED21 1901)
0302 Amend 03 by defining level of aggregation of "same" (=ED21 1903)
0303 Amend 03 by requiring aggregation of revaluation surpluses and deficits in the cases of property companies and investment trusts (=ED26 1400)
0400 ED16 Paragraph 13, last sentence
0401 Amend 04 by defining all gains and losses on fixed assets as extraordinary; with consequential amendment in para 14

0500 ED16 Paragraph 14, first sentence
0501 Amend 05 by requiring realised surpluses and deficits to be taken to reserve
0502 Amend 05 by requiring the whole realisation surplus over original cost to be taken to P&L; perhaps as an extra-ordinary item and disclosing transfer from revaluation reserve
0503 Amend 05 by requiring the whole realisation surplus over original cost to be disclosed in notes
0504 Amend 05 by requiring a realisation deficit first to be taken to revaluation reserve, or retained earnings if the revaluation reserve has been capitalised as a bonus issue, to the extent of any previous revaluation surplus on the same asset
0505 Amend 05 by requiring disclosure of and provision for tax effect (=ED16 0714,ED21 3113,ED26 0903,ED27 3318)

0600 ED16 Paragraph 14, second sentence
0601 Amend 06 by reconsidering and re-exposing proposals based on ED16 "Revaluations and realisations of fixed assets"
0602 Amend 06 by making some statement about the distinction between realised and unrealised reserves on intra-group transfers of fixed assets
0603 Amend 06 by requiring unrealised surpluses to be shown as distributable when realised (=ED21 2707)
0604 Amend 06 by requiring the distinction to be between distributable and non-distributable, not realised and unrealised
0605 Amend 06 by publishing any SSAP based on ED16 "Revaluations and realisations of fixed assets" as a revised SSAP6 not as a separate supplement
0606 Amend 06 by adopting criterion that "realised surpluses must be treated as income of some year"
0607 Amend 06 by requiring transfer from revaluation reserve on realisation to be credited to P&L as a prior year adjustment
0608 Amend 06 by requiring that a sum equal to the depreciation charge be transferred each year from unrealised to realised reserves to reflect "realisation in use"
0609 Amend 06 by including requirements on transitional effects
0610 Amend 06 by requiring disclosure of fact of materiality of investment properties
0611 Amend 06 by requiring disclosure of accounting policies where investment properties are material
0700 ED16 Paragraph 15, first part
0701 Amend 07 by requiring translation differences to be held in suspense in net current assets
0702 Amend 07 by requiring all translation differences to be taken to reserves (=ED21 1201, ED27 1509)
0703 Amend 07 by requiring all translation differences on opening balances to be treated separately as prior year adjustments to reserves (=ED21 1801)
0704 Amend 07 by requiring translation differences on intra-group borrowings to be taken to reserves
0705 Amend 07 by defining "net equity", requiring translation differences on the "net equity" to be accounted for and so not distinguishing between fixed and current assets (=ED21 1401)
0706 Amend 07 by stating that the SSAP applies to accounts of individual companies, groups or both (=ED21 1210)
0707 Amend 07 by defining "fixed assets" as including long term investments (=ED21 2204, ED27 2714)
0708 Amend 07 by requiring all translation differences to be taken to P&L and treated, perhaps separately, as extraordinary (=ED21 1807)
0709 Amend 07 by deleting "as part of the ordinary activities of the business"
0710 Amend 07 by defining "conversion" and "translation"
0711 Amend 07 by defining "fixed assets", stating in particular whether or not intangibles and investments are to be included (=ED21 1804)
0712 Amend 07 by excluding from scope investment trusts, as in SSAP6 para 10 (=ED16 0107)
0713 Amend 07 by allowing borrowings to be recorded at historic rates. Provision for losses being made only to the extent that the "sterling interest equivalent" exceeds the actual interest paid
0714 Amend 07 by requiring disclosure of and provision for tax effect (=ED16 0505, ED21 3113, ED26 0903, ED27 3318)
0715 Amend 07 by defining the different methods, such as "temporal" and "historic rate"
0716 Amend 07 by requiring that the distributable reserves in the translated accounts do not exceeded distributable reserves of an overseas subsidiary (=ED21 3106)
0717 Amend 07 by requiring translation differences on undistributable reserves of an overseas subsidiary to be taken out of P&L
0718 Amend 07 by requiring translation gains to be taken to reserves
0719 Amend 07 by substituting distinction between capital and revenue reserves in place of fixed and current assets (=ED21 1208)
0720 Amend 07 by distinguishing translation of P&L from translation of balance sheet items taken to P&L
0721 Amend 07 by requiring translation of P&L at closing or average rates
0722 Amend 07 by requiring all translation differences to be disclosed separately, either in P&L or in reserves
0800 ED16 Paragraph 15(a)  
0801 Amend 08 by requiring translation losses due to major and permanent currency realignments to be treated as extraordinary  
0802 Amend 08 by defining extraordinary as including speculative, that is, unmatched, balances  

0900 ED16 Paragraph 15(b)  
0901 Amend 09 by requiring all non-extraordinary translation differences on fixed assets to be taken to reserves, including deficits without matched surpluses  
0902 Amend 09 by restricting level of aggregation to, at most, country or currency  
0903 Amend 09 by requiring deficits greater than reserves to be charged to P&L, as in ED16 paragraph 7  
0904 Amend 09 by requiring surpluses to be credited to P&L if they follow deficits on the same asset (=ED16 0204)  

1000 ED16 Paragraph 16, first part  
1001 Amend 10 by requiring all non-extraordinary translation differences on long-term borrowings to be taken to reserves  
1002 Amend 10 by requiring all translation differences on short-term borrowings to be held in suspense  
1003 Amend 10 by requiring borrowings to be matched against underlying, "net equity", assets and translation differences on "net investment" to be taken to reserves (=ED21 1405)  
1004 Amend 10 by requiring borrowings to be matched against underlying, "net equity", assets and translation differences on "net investment" to be taken to P&L  
1005 Amend 10 by substituting "differences" in place of "losses" (=ED21 2203)  
1006 Amend 10 by requiring translation differences on currency borrowings used to finance identifiable assets to be treated as adjustments to the cost of those assets (=ED21 2207)  
1007 Amend 10 by requiring covered net differences to be treated as extraordinary  
1008 Amend 10 by requiring an equal amount to be transferred from undistributable to distributable reserves  
1009 Amend 10 by defining "borrowings" or "net borrowings"  
1010 Amend 10 by excluding short-term borrowings  
1011 Amend 10 by substituting "should" in place of "may"  
1012 Amend 10 by allowing gains or losses on long-term currency borrowings, not covered by currency fixed assets, to be deferred over the period of the loan (=ED21 2104)  
1013 Amend 10 by deleting "net" from before "borrowings" (=ED21 0303)  
1014 Amend 10 by requiring that, where assets and liabilities are matched by currency and by funding then, both the assets and the liabilities be translated at historic rates  
1015 Amend 10 by allowing the reversal of a previous year's offset to be similarly offset (=ED21 2202, ED27 2808)  
1016 Amend 10 by restricting cover to cases where the relationship between fixed assets and borrowings is clear  
1017 Amend 10 by restricting cover to cases where both fixed assets and borrowings are denominated in the same currency
1018 Amend 10 by requiring uncovered surpluses on borrowings to be taken to reserves and uncovered deficits to P&L (ED27 2807)

1100 ED16 Paragraph 16, second part

1200 ED16 Paragraph 17
1201 Amend 12 by reconsidering and re-exposing proposals based on ED16 "Foreign currency translation" in a separate document
1202 Amend 12 by requiring translation differences on currency borrowings that are hedged by forward purchase contracts to be calculated on basis of the contracted forward rate
1203 Amend 12 by requiring translation differences on currency borrowings that are not hedged with forward purchase contracts to be calculated on basis of the current market forward rate
1204 Amend 12 by requiring any basis whatsoever to be adopted provided that the chosen basis is adequately disclosed (ED21 3206)
1205 Amend 12 by requiring all currency assets and liabilities to be translated at either closing or temporal rates
1206 Amend 12 by requiring the translation basis to be disclosed
2.4 ED20 PROPOSALS

0100 ED20 Paragraph 5
0101 Amend 01 by eliminating subjectivity in definition of "control"
0102 Amend 01 by adopting the full CA1948 s154 definition of "subsidiaries"
0103 Amend 01 by substituting "exercises control" for "controls"
0104 Amend 01 by adding associated companies defined as subsidiaries by tax legislation
0105 Amend 01 by adding indirect equity holdings which together exceed half nominal value

0200 ED20 Paragraph 12
0201 Amend 02 by adding rule to disclose basis of consolidation
0202 Amend 02 by adding rules on intercompany balances, profits and losses and tax effects
0203 Amend 02 by deleting "normally" or specifying the exceptions
0204 Amend 02 by adding rules on acceptability of proportional consolidation
0205 Amend 02 by adding rules on disclosure of different classes of stocks
0206 Amend 02 by adding unincorporated entities to scope of group accounts
0207 Amend 02 by stating that Part 3 should be read in conjunction with Parts 4 & 5
0208 Amend 02 by excluding from consolidation companies which are not subsidiaries
0209 Amend 02 by adding rules for disclosure of accumulated deficits of loss-making subsidiaries
0210 Amend 02 by adding rules for disclosure of pensions costs and liabilities
0211 Amend 02 by adding "industrial and provident societies" to scope of group accounts
0212 Amend 02 by adding rules for disclosure of parent company's balance sheet, P&L and funds statement
0213 Amend 02 by adding rules for disclosure of turnover and profits analysed over all members of the group
0214 Amend 02 by adding rules for disclosure of non-arm's length transfers of assets within the group
0215 Amend 02 by adding rules for treating subsidiaries' holdings of parent's shares
0216 Amend 02 by restricting requirement for consolidated accounts to groups with total assets exceeding £500,000
0217 Amend 02 by excluding from consolidation indirectly held subsidiaries where the parent's effective holding is less than 30%
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0300 ED20 Paragraph 13
0301 Amend 03 by requiring separate audited accounts under both sets of accounting policies
0302 Amend 03 by deleting part, or all, of (b) which is impossible, or adding "where possible"
0303 Amend 03 by adding to (b) "effect on net assets"
0304 Amend 03 by deleting entirely the exceptions
0305 Amend 03 by requiring uniformity only where comparability exists
0306 Amend 03 by adding rules requiring disclosure of consolidation adjustments used to make policies uniform
0307 Amend 03 by requiring the uniform policies to be adopted in the accounts of the subsidiaries
0308 Amend 03 by restricting the exceptions to accounting policies which are "generally acceptable"
0309 Amend 03 by deleting from exceptions the rule requiring explanation in addition to disclosure

0400 ED20 Paragraph 14
0401 Amend 04 by adding CA1948 s152(2) authority for DoT consent requirement
0402 Amend 04 by allowing non-coterminous accounts ending within a defined period close to parent's accounting date
0403 Amend 04 by allowing use of last published accounts
0404 Amend 04 by allowing non-coterminous accounts only when seasonal trade affects subsidiary
0405 Amend 04 by eliminating ambiguity in "where such interim accounts cannot be used"
0406 Amend 04 by adding rule that interim accounts should be audited
0407 Amend 04 by deleting rule permitting use of interim accounts
0408 Amend 04 by deleting, subject to DoT approval, need to obtain DoT consent
0409 Amend 04 by deleting the exception in (c) based on "unadjusted amounts"
0410 Amend 04 by substituting rules requiring less detailed disclosure
0411 Amend 04 by allowing use of management accounts
0412 Amend 04 by adding rule requiring disclosure of reasons for using non-coterminous accounts
0413 Amend 04 by adding rule requiring consistency in accounting dates from one period to another
0414 Amend 04 by adding rules for treatment of acquisitions with non-coterminous accounting dates
0415 Amend 04 by removing "DoT consent" to Parts 4 & 5
0416 Amend 04 by requiring coterminous accounts only "wherever practicable"
0417 Amend 04 by allowing use of specially prepared accounts

0500 ED20 Paragraph 15
0501 Amend 05 by adding the substance of, or reference to, SI 1973 No. 1150
0502 Amend 05 by explicitly restricting application to parent companies incorporated in the UK
0600 ED20 Paragraph 16

0601 Amend 06 by using CA1948 definition of "dissimilar" activities

0602 Amend 06 by changing "control" to "distribution"

0603 Amend 06 by using CA1948 s150(2)(b) exclusions given in paragraph 32

0604 Amend 06 by using a term other than control and which has no potential tax implications

0605 Amend 06 by redefining "dissimilar" using "true and fair view"

0606 Amend 06 by defining one or more of the terms "long-term", "restrictions", "temporary" and "control"

0607 Amend 06 by replacing (c) with exclusion based on "profit from resale or dividend income"

0608 Amend 06 by deleting (c)

0609 Amend 06 by restricting "dissimilarities" to misleading

0610 Amend 06 by restricting "impairment" in (b) to transfer of funds

0611 Amend 06 by extending (c) to where control is non-existent

0612 Amend 06 by excluding requirement to consolidate where 90% of shareholders of holding company agree

0613 Amend 06 by adding rule that auditors state explicitly their agreement

0614 Amend 06 by allowing more general and permissive exclusions

0615 Amend 06 by restricting to cases where inclusion would be "misleading"

0616 Amend 06 by deleting "operations" from (b)

0617 Amend 06 by extending exclusion of dissimilar activities to group accounts other than consolidations

0618 Amend 06 by eliminating subjectivity in each exclusion

0619 Amend 06 by excluding subsidiaries no longer "going concerns"

0620 Amend 06 by extending to cases where inclusion would be "misleading"

0621 Amend 06 by replacing (c) with "subsidiary status is temporary", with consequential changes in 09

0622 Amend 06 by adding rule that accounts explain how consolidation of excluded "dissimilar" subsidiaries would be "misleading"

0623 Amend 06 by restricting "temporary control" to where "control is intended to be temporary"

0624 Amend 06 by adding rule that if subsidiaries are excluded from group accounts under Companies Acts then reasons should be explained

0625 Amend 06 by adding rule that if subsidiaries which should be excluded are included in consolidation then reasons should be explained

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0700 ED20 Paragraph 17
0701 Amend 07 by adding rule for separate disclosure of results
0702 Amend 07 by adding rule for elimination of inter-company profits
0703 Amend 07 by adding rules for disclosure of goodwill
0704 Amend 07 by adopting alternative form of disclosure of group accounts in CA1948 s151(2)
0705 Amend 07 by deleting rule allowing summary accounts
0706 Amend 07 by deleting rule requiring note of holding company's interest

0800 ED20 Paragraph 18
0801 Amend 08 by accruing profits or losses
0802 Amend 08 by allowing flexibility in determining when impairing restrictions become long-term
0803 Amend 08 by defining "equity method"
0804 Amend 08 by deleting "other than temporarily"
0805 Amend 08 by requiring the impairment provision to be made against reserves
0806 Amend 08 by disclosing net assets and profit or loss of excluded subsidiary, not the group's share of same

0900 ED20 Paragraph 19
0901 Amend 09 by adding rule that these subsidiaries be disclosed under current assets
0902 Amend 09 by substituting same disclosure rules as in 08
0903 Amend 09 by adding rule for disclosure in P&L
0904 Amend 09 by substituting same disclosure rules as in CA1967 Sch2 (5)(a)
0905 Amend 09 by defining the qualification in parentheses
0906 Amend 09 by deleting the qualification in parentheses

1000 ED20 Paragraph 20
1001 Amend 10 by deleting acquisition premiums or discounts on excluded subsidiaries
1002 Amend 10 by deleting measurement rules based on "fair values"
1003 Amend 10 by defining "fair value"

1100 ED20 Paragraph 21
1101 Amend 11 by adding requirement for separate analyses of results of parent and acquisition
1102 Amend 11 by taking account of income foregone on funds used to acquire
1103 Amend 11 by allowing non-disclosure where impracticable
1104 Amend 11 by adding rules for measuring cost of acquisition
1105 Amend 11 by adding rules for measuring assets and liabilities acquired
1106 Amend 11 by adding rules for disclosing assets and liabilities acquired
1107 Amend 11 by adding rules for additions to existing holdings
1108 Amend 11 by adding rule stating where disclosure is to be made
1109 Amend 11 by defining "results"
1110 Amend 11 by extending rule for separate disclosure to the following year
1111 Amend 11 by restricting disclosure to acquisitions by share issue
1112 Amend 11 by requiring disclosure of profit forecasts made at time of acquisition along with the actual results and explanations of any differences
1113 Amend 11 by extending scope to associated companies and unincorporated entities
1114 Amend 11 by adding "fair value" rule on allocation of cost of investment to underlying assets
1115 Amend 11 by adding rules for separate analysis of acquisitions in the funds statement
1116 Amend 11 by deleting requirement to measure effect of acquisition from date of acquisition

1200 ED20 Paragraph 22
1201 Amend 12 by taking effective disposal date as beginning of period
1202 Amend 12 by making consistent with OI1 as finally amended
1203 Amend 12 by taking account of income generated on funds realised by disposal
1204 Amend 12 by allowing non-disclosure where impracticable
1205 Amend 12 by allowing use of unaudited accounts to effective disposal date
1206 Amend 12 by deleting rule requiring disposal gain or loss to be treated as extraordinary
1207 Amend 12 by adding rules for partial disposals
1208 Amend 12 by adding rule stating where disclosure is to be made
1209 Amend 12 by adding rule for disclosure of comparative results
1210 Amend 12 by requiring disposal gain or loss to be treated as extraordinary only as defined in SSAP6
1211 Amend 12 by extending scope to associated companies and unincorporated entities
1212 Amend 12 by adding rule for disclosure of assets and liabilities disposed
1213 Amend 12 by substituting "significant" for "material"
1214 Amend 12 by adding rule explicitly requiring accounts to be prepared up to disposal date
1215 Amend 12 by deleting requirement for separate disclosure of subsidiaries results up to disposal date
1216 Amend 12 by requiring changes in composition, due to sales of shares to minorities, to be treated in reserves

1300 ED20 Paragraph 23
1301 Amend 13 by adding effective acquisition date as "effective control" or other substantive provisions of purchase agreement
1302 Amend 13 by adding effective acquisition date for pre-tax profits as beginning of accounting period
1303 Amend 13 by deleting provision for accruing profit other than from effective acquisition date
1304 Amend 13 by adding restrictions on accruing profit before
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effective acquisition date

1305 Amend 13 by explicitly permitting merger accounting
1306 Amend 13 by deleting "in all respects"
1307 Amend 13 by using an interest charge to implement 01102
1308 Amend 13 by defining "normal" (=1311)
1309 Amend 13 by adding rules which cover contingent or instalment considerations
1310 Amend 13 by deleting "normally"
1311 Amend 13 by making explicit which treatments are "normal" and which are otherwise (=1308)
1312 Amend 13 by substituting effective date as date when subsidiary relationship, as defined, commences or ceases
1313 Amend 13 by adding rules for piecemeal acquisitions
1314 Amend 13 by deleting rule requiring disclosure of profits accrued before effective acquisition date
1315 Amend 13 by extending scope to cover profits or losses before effective acquisition date

1400 ED20 Paragraph 24
1401 Amend 14 by eliminating subjectivity in "significant"
1402 Amend 14 by excluding names of subsidiaries where DoT consent is given under CA1967
1403 Amend 14 by excluding nature of subsidiaries' business
1404 Amend 14 by defining "group shareholding"
1405 Amend 14 by requiring % group shareholding
1406 Amend 14 by requiring disclosure of names of subsidiaries not audited by parent's auditors
1407 Amend 14 by requiring disclosure of addresses and auditors of subsidiaries
1408 Amend 14 by requiring disclosure of all information on subsidiaries to be in one place in the accounts
1409 Amend 14 by allowing disclosure in the directors' report

1500 ED20 Paragraph 25
1501 Amend 15 by exempting disclosure requirement in cases of wholly owned subsidiaries

1600 ED20 Paragraph 26
1601 Amend 16 by adding rules which specify proprietary basis for measuring minority interest
1602 Amend 16 by adding disclosure rule for minority share of extraordinary items
1603 Amend 16 by adding rule for separate disclosure of minority dividends
1604 Amend 16 by adding rule for treatment of minorities losses provided and subsequently made good
1605 Amend 16 by restricting group provisions for minority losses to cases where group intends to make good those losses
1606 Amend 16 by adding rules for minority preference dividends in arrears
1607 Amend 16 by adding rule for disclosure of minority losses charged against group results
1608 Amend 16 by restricting group provisions for minority losses to cases where subsidiary is insolvent
1609 Amend 16 by adding rules which specify the basis for
measuring and disclosing minority interest
1610 Amend 16 by requiring minorities to be excluded completely, so only bringing in proportion attributable to parent

1700 ED20 Paragraph 27
1701 Amend 17 by defining "exceptional risk"
1702 Amend 17 by substituting rules for general disclosure of net assets or liabilities in each territory or currency
1703 Amend 17 by making consistent with IAS3
1704 Amend 17 by deleting rule requiring quantification
1705 Amend 17 by requiring only fair disclosure
1706 Amend 17 by excluding exceptional risks from consolidation
1707 Amend 17 by deleting "exceptional"
1708 Amend 17 by adding detailed rules for disaggregated disclosure of assets and liabilities

1800 ED20 Paragraph 28
1801 Amend 18 by distinguishing "unremittable" profits from "prudently non-distributable" profits
1802 Amend 18 by requiring only constraints material to the shareholders to be disclosed
1803 Amend 18 by deleting "exchange control restrictions"
1804 Amend 18 by adding rule for measurement and disclosure, where practicable, of tax effect of distributing reserves
1805 Amend 18 by adding declared dividends to scope of paragraph
1806 Amend 18 by distinguishing UK restrictions from overseas restrictions
1807 Amend 18 by allowing exclusion where impracticable
1808 Amend 18 by adding disclosure of reserves not distributable because they arise from consolidation adjustments to subsidiaries accounts prepared under different accounting policies
1809 Amend 18 by distinguishing parent's restrictions from subsidiaries restrictions
1810 Amend 18 by adding rule for disclosure of "movements of assets"
1811 Amend 18 by restricting "accumulated retained reserves" to "retained profits"
1812 Amend 18 by excluding from scope profits shown as non-distributable

1900 ED20 Paragraph 29
1901 Amend 19 by publishing as an interim standard pending further research
1902 Amend 19 by ensuring the standard is not retrospective (=0047)
2.5 ED21 PROPOSALS

0100 ED21 Paragraph 22

0200 ED21 Paragraph 23
0201 Amend 02 by excluding currency swaps

0300 ED21 Paragraph 24
0301 Amend 03 by including short term borrowings
0302 Amend 03 by restricting netted cash balances to those arising from the borrowings
0303 Amend 03 by deleting "net" from before "borrowings"
0304 Amend 03 by stating whether or not deferred tax is included
0305 Amend 03 by further defining "net borrowings"

0400 ED21 Paragraph 26(a)

0500 ED21 Paragraph 26(b)

0600 ED21 Paragraph 27
0601 Amend 06 by defining how closing rates are to be measured (=ED27 0302)
0602 Amend 06 by drawing attention to the problems of definition but not giving a definition
0603 Amend 06 by including spot and/or forward cover rates
0604 Amend 06 by requiring the average over the few days each side of the balance sheet date

0700 ED21 Paragraph 28, first part
0701 Amend 07 by making clear that the difference is calculated on the basis of the opening balance sheet
0702 Amend 07 by requiring use of a post balance sheet rate if it would be prudent to do so
0703 Amend 07 by requiring use of "average rate" for all items
0704 Amend 07 by specifying treatment of "futures"

0800 ED21 Paragraph 28, second sentence
0801 Amend 08 by defining a "hedge"
0802 Amend 08 by requiring translation gains on hedges to be deferred and losses to be provided
0803 Amend 08 by transferring this to Part 3 "Standard accounting practice"
0804 Amend 08 by requiring trade investments to be translated only at historic costs
0805 Amend 08 by defining "forward rate"

0900 ED21 Paragraph 28, third sentence
0901 Amend 09 by defining "average rate", preferably as a weighted average (=ED27 0106)
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1000 ED21 Paragraph 29, first sentence (Temporal method)
1001 Amend 10 by allowing use of "opening rate" in addition to "historic rate"
1002 Amend 10 by requiring use of forward or contract rates where they apply
1003 Amend 10 by requiring "monetary items" in individual company accounts to be translated at closing rates
1004 Amend 10 by requiring use of average rate for revenue and expense items
1005 Amend 10 by allowing average rate to be used in place of historic rate

1100 ED21 Paragraph 29, second sentence (Temporal method)

1200 ED21 Paragraph 30, first part
1201 Amend 12 by requiring all translation differences, regardless of method, to be taken to reserves (=ED16 0702, ED27 1509)
1202 Amend 12 by excluding from scope of closing rate method (paras. 31-34) group accounts, but leaving these paras for individual company accounts
1203 Amend 12 by requiring assets and liabilities in hyper-inflation currencies to be revalued before using closing rate method and off-setting revaluation and translation differences (=ED27 1106)
1204 Amend 12 by requiring share capital and reserves to be translated at historical rates
1205 Amend 12 by extending scope to cover CCA
1206 Amend 12 by substituting distinction between capital and revenue in place of translation and conversion
1207 Amend 12 by requiring all "capital" differences to be taken to reserves and all "revenue" differences to be taken to P&L (=ED27 1108)
1208 Amend 12 by substituting distinction between capital and revenue reserves in place of fixed and current assets (=ED16 0719)
1209 Amend 12 by requiring all translation differences to be taken to one place, either P&L or reserves
1210 Amend 12 by stating that the SSAP applies to accounts of individual companies, groups or both
1211 Amend 12 by requiring use of closing rate only where amounts reflect current values (=ED27 1801)
1212 Amend 12 by requiring non-coterminous accounts to use only the closing rate at the consolidated balance sheet date (=ED27 0301)
1213 Amend 12 by requiring consistent use of the selected method
1214 Amend 12 by requiring that use of closing rate, where revaluations are not undertaken, should be coupled with a statement that the accounts are not prepared under the HC convention
1215 Amend 12 by defining "overseas assets" or "assets denominated in a foreign currency", mentioning specifically ships and aeroplanes
1216 Amend 12 by specifying more comprehensive requirements for associated companies (=ED27 1901)
1217 Amend 12 by defining "foreign operations" as in IAS 11 para. 3 definition of "foreign-based operations"
1218 Amend 12 by specifying treatment of currency dealing operations (=ED27 1404)
1219 Amend 12 by requiring associated companies to be treated in the same manner as subsidiaries
1220 Amend 12 by requiring use of average rate instead of closing rate
1221 Amend 12 by requiring differences on share capital to go to reserves

1300 ED21 Paragraph 30, second part
1301 Amend 13 by requiring temporal method to be restricted to special circumstances, such as companies which need to follow US requirements
1302 Amend 13 by requiring use of temporal method for ships and aeroplanes
1303 Amend 13 by specifying the conditions under which each of the closing rate method and temporal method should be used
1304 Amend 13 by restricting temporal method to goodwill
1305 Amend 13 by requiring one method or the other to be used exclusively without mixing in the same group accounts
1306 Amend 13 by restricting use of temporal method to cases where overseas operation is run as a branch rather than as an independent investment
1307 Amend 13 by restricting the methods available to only one, either closing rate or temporal, without offering a choice
1308 Amend 13 by removing all references to the temporal method to an Appendix; consequential amendments in paras. 25 & 26

1400 ED21 Paragraph 31, first part
1401 Amend 14 by defining "net equity", requiring translation differences on the net equity to be accounted for and so not distinguishing between fixed and current assets (=ED16 0705)
1402 Amend 14 by requiring translation differences on net equity to be taken to reserves
1403 Amend 14 by requiring interim accounts to be translated at closing rate for that interim period and then not retranslated for final accounts. Any difference in final accounts to be treated separately as a non-trading P&L item
1404 Amend 14 by requiring translation differences on the "net investment" to be accounted for and so not distinguishing between fixed assets, current assets and net borrowings
1405 Amend 14 by requiring translation differences on "net investment" to be taken to reserves (=ED16 1003)
1406 Amend 14 by ensuring that no translation gains are taken to P&L in such a way that they appear to provide increased dividend cover
1407 Amend 14 by requiring net equity to be revalued before closing rate is applied
1408 Amend 14 by specifying different treatments for (a) transactions, that is, currency items in an individual company's own accounts and (b) translations of currency accounts in the consolidation of group accounts
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1409 Amend 14 by requiring only permanent diminutions in value or permanent increases in liability to be charged to P&L (=ED16 0201, ED27 1503)
1410 Amend 14 by requiring all translation differences in group accounts to be taken to reserves
1411 Amend 14 by requiring minorities to bear their share of translation differences in group accounts
1412 Amend 14 by requiring only one rate to be used rather than allowing an option on closing or average rates
1413 Amend 14 by requiring comparatives to be updated using current year closing rate (=ED27 3327)
1414 Amend 14 by requiring P&L to be translated at rate ruling at date of transaction rather than closing rate
1415 Amend 14 by requiring all transaction differences to be treated as ordinary profits
1416 Amend 14 by specifying treatment of stocks and depreciation
1417 Amend 14 by specifying treatment of interim accounts
1418 Amend 14 by requiring all differences to be treated as adjustments to estimates of costs and revenues (=ED27 1514)
1419 Amend 14 by specifying relevant stage of the purchasing cycle on which is based exchange rate for currency transactions
1420 Amend 14 by requiring differences in transactions in individual company accounts to be taken to P&L, except on monetary items which should be amortised over their remaining lives (=ED27 1508)
1421 Amend 14 by requiring transactions in individual company accounts to be recorded at historic rate
1422 Amend 14 by requiring monetary items in individual company accounts to be translated at closing rate

1500 ED21 Paragraph 31, second part
1501 Amend 15 by requiring exclusive use of average rate for P&L

1600 ED21 Paragraph 31, third part
1601 Amend 16 by restricting this to individual company accounts with consequential amendment in 1700

1700 ED21 Paragraph 31, last part
1701 Amend 17 by requiring use of rate ruling at the time of the event be used for extraordinary items (=ED27 1601)

1800 ED21 Paragraph 32, first part
1801 Amend 18 by requiring all translation differences on opening balances to be treated separately as prior year adjustments to reserves (=ED16 0703)
1802 Amend 18 by including in scope goodwill (=ED27 2004)
1803 Amend 18 by including in scope shares in subsidiaries in parent company accounts
1804 Amend 18 by defining "fixed assets" and specifying whether or not intangibles and investments are to be included (=ED16 0711)
1805 Amend 18 by defining fixed assets as including purchased goodwill in individual company accounts
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1806 Amend 18 by requiring goodwill on consolidation to be accounted for on temporal method only (=ED27 2005)
1807 Amend 18 by requiring all translation differences to be taken to P&L and treated separately, perhaps as extraordinary (=ED16 0708)
1808 Amend 18 by specifying treatment for translation of share capital and reserves
1809 Amend 18 by specifying treatment for translation of intra-group balances

1900 ED21 Paragraph 32(a)
1901 Amend 19 by requiring aggregation of assets, perhaps by inserting "class of" before "assets" (=ED16 0301)
1902 Amend 19 by requiring aggregation on a "global" basis
1903 Amend 19 by specifying the level of aggregation (=ED16 0302)

2000 ED21 Paragraph 32(b)
2001 Amend 20 by requiring recoveries to be treated as prior year adjustments

2100 ED21 Paragraph 33, first part
2101 Amend 21 by requiring separate disclosure, perhaps as an extraordinary item
2102 Amend 21 by including in scope conversion differences on repayment of borrowings
2103 Amend 21 by requiring translation differences on borrowings to be treated as part of the cost of borrowing
2104 Amend 21 by requiring differences on long term currency monetary items not covered by currency fixed assets to be deferred over the life of the loan (=ED16 1012)
2105 Amend 21 by prohibiting differences on long term currency monetary items not covered by currency fixed assets to be deferred over the life of the loan

2200 ED21 Paragraph 33, second part
2201 Amend 22 by requiring matching to be on a global basis (=ED27 2207)
2202 Amend 22 by allowing the reversal of a previous year's offset to be similarly offset (=ED16 1015, ED27 2808)
2203 Amend 22 by substituting "differences" in place of "losses" (=ED16 1005)
2204 Amend 22 by defining "fixed assets" as including "investments" (=ED16 0707, ED27 2714)
2205 Amend 22 by requiring offset against debtors where they are contracted to cover the currency borrowing
2206 Amend 22 by requiring surpluses to be credited to P&L if they follow deficits on the same asset (=ED16 0204, ED16 0904)
2207 Amend 22 by requiring translation differences on currency borrowings used to finance identifiable assets to be treated as adjustments to the cost of those assets (=ED16 1006)
2208 Amend 22 by restricting matching to long term borrowings
2209 Amend 22 by restricting matching to clearly identifiable assets specifically funded by clearly identifiable borrowing (=ED27 2802)
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2210 Amend 22 by making the offset mandatory not optional (=ED27 2712)
2211 Amend 22 by restricting offset, between different currencies, to those currencies which are mutually remittable
2212 Amend 22 by restricting offset to items of similar term, such as long term borrowing and long term fixed assets
2213 Amend 22 by requiring different treatment where matching is in (a) same currency and (b) different currencies
2214 Amend 22 by requiring separate treatment of currency borrowings used to finance domestic assets
2215 Amend 22 by specifying treatment of ships, aeroplanes and other assets which produce incomes in currencies other than the reporting currency (=ED27 1209)
2216 Amend 22 by restricting offset to items of same currency (=ED27 2800)
2217 Amend 22 by restricting offset to each subsidiary

2300 ED21 Paragraph 34, first part
2301 Amend 23 by requiring disclosure in notes in addition to being taken to P&L
2302 Amend 23 by specifying treatment of intangibles
2303 Amend 23 by requiring all translation differences to be taken to P&L

2400 ED21 Paragraph 34, second part
2401 Amend 24 by requiring earnings per share to exclude translation differences
2402 Amend 24 by requiring earnings per share to include translation differences
2403 Amend 24 by requiring separate disclosure without specifying "after the profit for the year from ordinary operations" (=ED27 3315)
2404 Amend 24 by requiring translation differences arising from ordinary activities to be treated as ordinary profit
2405 Amend 24 by requiring separate disclosure of uncovered differences on borrowings

2500 ED21 Paragraph 35, first part (Temporal method)
2501 Amend 25 by requiring same disclosure as under closing rate method
2502 Amend 25 by requiring separate disclosure after "profit for the year"
2503 Amend 25 by elaborating considerably the requirements under the temporal method, giving detailed rules for methods to be adopted (=ED27 2305)
2504 Amend 25 by requiring translation differences on currency borrowings used to finance identifiable assets to be to be treated as adjustments to the cost of those assets
2505 Amend 25 by requiring translation differences not to be separately identified on fixed assets which are revalued, but the whole surplus to go to reserves
2506 Amend 25 by requiring translation differences on fixed assets to go to reserves

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2507 Amend 25 by allowing differences on revaluation of fixed assets to be either taken to reserves, P&L or deferred
2508 Amend 25 by publishing an Appendix showing a temporal method presentation
2509 Amend 25 by requiring disclosure of equivalent amounts under the closing rate method
2510 Amend 25 by specifying treatment of stocks
2511 Amend 25 by requiring amortisation of translation differences on long term borrowings over the remaining life of the loan
2512 Amend 25 by requiring treatment of stocks to follow lower of cost or market value rule after translation rather than before
2513 Amend 25 by requiring deferred tax to be treated as a liability
2514 Amend 25 by requiring differences on devaluation of a currency, either immediate or gradual, to be taken to reserves and separately disclosed

2600 ED21 Paragraph 35, second part (Temporal method)

2700 ED21 Paragraph 36, first sentence, first part
2701 Amend 27 by requiring conversion differences on intra-group loans and dividends to be taken to reserves
2702 Amend 27 by including in scope translation differences on monetary items in individual company accounts; with consequential exclusion from para 34
2703 Amend 27 by defining the basis of calculation of a conversion difference as difference between realised amount and original sterling cost
2704 Amend 27 by defining the basis of calculation of a conversion difference as difference between realised amount and latest translated value
2705 Amend 27 by requiring conversion differences on purchases of fixed assets in the current year to be treated as adjustments to the purchase cost
2706 Amend 27 by requiring conversion differences not to be separately identified in P&L
2707 Amend 27 by requiring unrealised surpluses to be shown as distributable when realised (=ED16 0603)
2708 Amend 27 by requiring conversion differences to be treated and disclosed as translation differences
2709 Amend 27 by requiring conversion differences on non-current items to be treated as translation differences
2710 Amend 27 by requiring conversion differences on intra-group dividends to be treated as extraordinary items
2711 Amend 27 by defining basis for original recording of currency transactions
2712 Amend 27 by requiring insurance companies to take conversion differences on revenue transactions to the insurance revenue accounts
2713 Amend 27 by requiring conversion gains on long term borrowings, which finance fixed assets, to be taken to reserves
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2800 ED21 Paragraph 36, first sentence, second part

2900 ED21 Paragraph 36, second sentence

3000 ED21 Paragraph 37

3001 Amend 30 by requiring disclosure of the actual rates used (=ED27 3304)

3002 Amend 30 by requiring disclosure in the accounting policies note

3100 ED21 Paragraph 38

3101 Amend 31 by requiring disclosure of translation movements on borrowings; distinguished from cash movements (=ED27 3311)

3102 Amend 31 by requiring disclosure of currency loans

3103 Amend 31 by requiring disclosure in notes of total of all exchange differences indicating where treated

3104 Amend 31 by requiring disclosure significant currency net investments

3105 Amend 31 by requiring disclosure of currency exposure (=ED27 3319)

3106 Amend 31 by requiring that the distributable reserves of an overseas subsidiary are not exceeded by the distributable reserves in the translated accounts

3107 Amend 31 by requiring disclosure, without adjustment, of any major post balance sheet exchange rate movement (=ED27 3307)

3108 Amend 31 by requiring separate disclosure of differences on transactions, translations and borrowings

3109 Amend 31 by requiring disclosure of realised and unrealised differences (= 0038)

3110 Amend 31 by requiring separate disclosure of differences taken to distributable and non-distributable reserves (=ED27 3305)

3111 Amend 31 by requiring separate disclosure of differences arising from (a) ordinary trading and (b) investments

3112 Amend 31 by requiring a transfer, from distributable reserves to undistributable reserves, of an amount equal to the unrealised gains taken to P&L

3113 Amend 31 by requiring disclosure of and provision for tax effect (=ED16 0505, ED16 0714, ED26 0903, ED27 3318)

3114 Amend 31 by requiring disclosure of unremittable currency items

3115 Amend 31 by requiring disclosure to be made anywhere in the financial statements rather than restricted to the notes

3200 ED21 Paragraph 39

3201 Amend 32 by reconsidering and re-exposing proposals, based on ED21 "Foreign currency transactions", in a separate document

3202 Amend 32 by substituting "translations" in place of "transactions" in the title

3203 Amend 32 by waiting until there is agreement on a single basis

3204 Amend 32 by requiring sources and applications of funds statements to reflect requirements of ED21 by eliminating translation differences

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3205 Amend 32 by adding an example of the temporal method
3206 Amend 32 by requiring any basis whatsoever to be adopted provided that the chosen basis is adequately disclosed (=ED16 1204)
3207 Amend 32 by including an Appendix to cover detailed implementation
3208 Amend 32 by bringing the SSAP more into line with the IAS document
3209 Amend 32 by publishing as a "recommendation" rather than as a SSAP
3210 Amend 32 by abandoning ED21 and publishing IAS Ell instead
3211 Amend 32 by excluding from scope investment trust companies
3212 Amend 32 by avoiding giving the impression that exchange differences are "distortions"
2.6 ED22 PROPOSALS

0100 ED22 Paragraph 14
0101 Amend 01 by allowing a date sooner than date on which the directors approve the accounts (=ED23 1201)
0102 Amend 01 by defining the date on which the directors approve the accounts (=ED23 1204)
0103 Amend 01 by defining "significant"
0104 Amend 01 by substituting date on which auditors sign their report in place of the date on which the directors approve the accounts
0105 Amend 01 by deleting "both favourable and unfavourable"
0106 Amend 01 by substituting "subsequent events" for "post balance sheet events"
0107 Amend 01 by defining "event", for example state whether or not events within the control of management are to included within the scope
0108 Amend 01 by widening the scope of the approval of financial statements to include managements of unincorporated enterprises
0109 Amend 01 by deleting "significant"

0200 ED22 Paragraph 15
0201 Amend 02 by restricting adjusting events to events which make the assessment of the balance sheet clearer
0202 Amend 02 by supplying examples of both types of event, possibly in an appendix
0203 Amend 02 by adding events adjusted by convention
0204 Amend 02 by using an expression other than "adjusting event"
0205 Amend 02 by adding effects of changes in legislation
0206 Amend 02 by qualifying "evidence" with "additional"
0207 Amend 02 by substituting "provided for" with "reflected"
0208 Amend 02 by changing basis of definition from "evidence of conditions" to "subject to uncertainty"
0209 Amend 02 by deleting the accounting treatment from the "Definitions" section, re-instating in the "Standard accounting practice section and vice versa; consequential changes in 03, 05, 08 & 09

0300 ED22 Paragraph 16
0301 Amend 03 by adding reference to post balance sheet changes in exchange rates or commodity prices
0302 Amend 03 by adding reference to management decisions
0303 Amend 03 by adding reference to material contracts
0304 Amend 03 by adding reference to nationalisation
0400 ED22 Paragraph 17 First sentence
0401 Amend 04 by allowing information on late events to be disclosed separately from the financial statements
0402 Amend 04 by adding requirement to disclose date on which the directors approve the accounts (=ED23 1200 & ED23 1205)
0403 Amend 04 by requiring information on events occurring after the AGM to be sent to the shareholders
0404 Amend 04 by making some statement about events occurring after the date on which the directors approve the accounts
0405 Amend 04 by requiring information on events occurring between approval and publication to be published at the same time as the financial statements

0500 ED22 Paragraph 17(a)
0501 Amend 05 by allowing information on late adjusting events to be disclosed in notes
0502 Amend 05 by deleting "additional"
0503 Amend 05 by substituting "or" for "and"

0600 ED22 Paragraph 17(b)
0601 Amend 06 by deleting requirement that, by convention, some non-adjusting events be treated as adjusting events
0602 Amend 06 by allowing some very material non-adjusting events to be treated as adjusting events
0603 Amend 06 by defining "conventional requirements", for example as including "prudence" and the "not misleading" criterion
0604 Amend 06 by widening scope to include cases where the "going concern" assumption falls
0605 Amend 06 by further considering cases where the "going concern" assumption falls but excluding them from scope of this SSAP

0700 ED22 Paragraph 18 First line
0701 Amend 07 by allowing disclosure in Directors' report or in Chairman's statement
0702 Amend 07 by requiring disclosure in a separate statement
0703 Amend 07 by requiring adjustment in all cases
0704 Amend 07 by requiring disclosure additionally in Directors' report
0705 Amend 07 by changing "notes to" to "notes in"

0800 ED22 Paragraph 18(a)
0801 Amend 08 by defining "abnormal"
0802 Amend 08 by substituting "significant" for "abnormal"
0803 Amend 08 by emphasising materiality of the event as a criterion for disclosure
0804 Amend 08 by prohibiting adjustment of non-adjusting events
0900 ED22 Paragraph 18(b)
0901 Amend 09 by defining "proper" or "proper evaluations".
0902 Amend 09 by substituting "not misleading" as criterion for disclosure
0903 Amend 09 by emphasising "fundamental importance" as criterion for disclosure
0904 Amend 09 by requiring disclosure of "window dressing" transactions

1000 ED22 Paragraph 19(a)
1001 Amend 10 by inserting "non-adjusting" in front of first occurrence of "event"
1002 Amend 10 by inserting "informative" before "description"
1003 Amend 10 by adding requirement for null disclosure (=ED23 0704)

1100 ED22 Paragraph 19(b)
1101 Amend 11 by deleting "or a statement that such an estimate cannot be made"
1102 Amend 11 by adding requirement to disclose bases where an estimate is made
1103 Amend 11 by adding requirement to disclose reasons why an estimate cannot be made (=ED23 1102)
1104 Amend 11 by adding requirement to show estimate before tax and then show tax effects separately when there are doubts about their effect (=ED23 0906)

1200 ED22 Paragraph 20
1201 Amend 12 by co-ordinating publication with a guideline or standard on auditors' responsibilities (=ED23 1302)
1202 Amend 12 by publishing as a guideline not as a SSAP
1203 Amend 12 by combining with the contingencies SSAP based on ED23 (=ED23 1301)
1204 Amend 12 by restricting the scope to historical cost stewardship accounts (=ED23 1304)
1205 Amend 12 by publishing additional guidelines on implementation

1300 ED22 Paragraph 11
1301 Amend 13 by including financial statements which produce results described other than as "profit or loss" (=ED23 1402)
1302 Amend 13 by including Directors' report (=ED23 1401)
1303 Amend 13 by inserting "or explain" after "give"
1304 Amend 13 by adding reference to sources and applications of funds
2.7 ED23 PROPOSALS

0100 ED23 Preface (a)

0200 ED23 Preface (b)

0300 ED23 Paragraph 16, first clause
0301 Amend 03 by restricting definition to contingencies specifically associated with the reporting entity rather than general "national situations"
0302 Amend 03 by restricting definition to contingencies outside the directors' control

0400 ED23 Paragraph 16(a)
0401 Amend 04 by deleting "substantially" and/or "uncertain"

0500 ED23 Paragraph 16(b)
0501 Amend 05 by deleting the accounting treatment from the "Definitions" section and transferring it to the "Standard accounting practice" section (=ED22 0209)
0502 Amend 05 by defining "contingent gains" and "contingent liabilities"

0600 ED23 Paragraph 17
0601 Amend 06 by adopting the criterion that contingent gains be disclosed only where to not disclose would be misleading
0602 Amend 06 by excluding from scope contingent gains on uncompleted long term contracts
0603 Amend 06 by excluding from scope contingent gains on possible sales of major assets
0604 Amend 06 by excluding from scope contingent liabilities on guarantees of other companies' liabilities
0605 Amend 06 by excluding from scope all contingent gains
0606 Amend 06 by by using the expression "contingent liability" rather than "contingent loss"
0607 Amend 06 by excluding from scope contingent losses arising in the ordinary course of business
0608 Amend 06 by requiring contingent gains to be disclosed only where realisation is "probable", as in IAS10 para 29
0609 Amend 06 by requiring a contingent loss, which is probable and can be reasonably estimated, to be accrued, as in IAS10 para 27 and ED23 para 5
0610 Amend 06 by requiring a contingent loss, which is probable but can only be estimated over a range, to be accrued at the lower end of that range and the extent of the range disclosed
0611 Amend 06 by requiring a contingent loss which is remote not to be disclosed
0612 Amend 06 by requiring contingent losses arising in the ordinary course of business to be disclosed separately
0613 Amend 06 by requiring the financial effect of a contingent loss which is remote not to be disclosed but requiring disclosure of the existence and nature
0614 Amend 06 by distinguishing the treatment of contingent losses from contingent gains to avoid conflict with the "prudence" concept inherent in equal treatment
0615 Amend 06 by restricting disclosure of contingent gains to "exceptional and rare circumstances" or otherwise not incurred in the normal course of business
0616 Amend 06 by requiring disclosure of contingent losses even though accrued under prudence
0617 Amend 06 by including in scope deferred taxation
0618 Amend 06 by including in scope product liability and requiring a statement of related insurance cover
0619 Amend 06 by requiring that contingent gains never be accrued, except under the netting provision
0620 Amend 06 by requiring disclosure of the outcome of prior year contingencies
0621 Amend 06 by emphasising materiality
0622 Amend 06 by substituting requirement to disclose the contingency in place of the contingent gain or loss
0623 Amend 06 by requiring a contingent gain to be accrued where its realisation is "probable"
0624 Amend 06 by requiring disclosures to be made in the Directors' report

0700 ED23 Paragraph 18(a)
0701 Amend 07 by restricting disclosure requirement of whole of paragraph 18 to that which is practicable and not confusing
0702 Amend 07 by restricting disclosure requirement of whole of paragraph 18 to avoid long lists of contingent losses
0703 Amend 07 by requiring disclosure of the advice received from independent experts
0704 Amend 07 by requiring a "null disclosure" (=ED22 1003)
0705 Amend 07 by restricting disclosure requirement to general nature and aggregate amount as set out in CA 1967 and quoted in ED23 para 21

0800 ED23 Paragraph 18(b)

0900 ED23 Paragraph 18(c), first clause
0901 Amend 09 by requiring the estimate to be the "maximum possible liability"
0902 Amend 09 by requiring the netting of claims against contingent losses as in ED23 para 9
0903 Amend 09 by requiring netting of related contingent gains and contingent losses only under specified conditions
0904 Amend 09 by requiring netting of a contingent gain against a contingent loss only where the probability of realisation is the same in both cases
0905 Amend 09 by offering advice on how non-prejudicial implementation can be achieved in cases of litigation
0906 Amend 09 by requiring tax effects to be shown separately (=ED22 1104)
0907 Amend 09 by requiring separate disclosure of any insurance claims netted against contingent liabilities
0908 Amend 09 by requiring the estimate of the financial effect to be "prudent"
0909 Amend 09 by requiring the estimate of the financial effect to be the "potential financial effect"

0910 Amend 09 by requiring disclosure of the claim rather than the contingent gain in cases where the gain arises from a claim

0911 Amend 09 by adopting the CA1948 "where practicable"

0912 Amend 09 by requiring aggregation of contingencies before materiality is considered, as set out in ED23 para 11

0913 Amend 09 by requiring the estimate to be disclosed as a range, or as "most likely and worst possible"

0914 Amend 09 by requiring disclosure of estimated timing of cash flows

0915 Amend 09 by requiring disclosure of estimated financial effect per share

1000 ED23 Paragraph 18(c), second clause

1100 ED23 Paragraph 18(c), last clause

1101 Amend 11 by substituting "a reliable estimate cannot be made" in place of "such an estimate cannot be made"

1102 Amend 11 by requiring disclosure of reasons why an estimate cannot be made (=ED22 1103)

1200 ED23 Paragraph 19 (=ED22 0402)

1201 Amend 12 by allowing a date sooner than date on which the directors approve the accounts (=ED22 0101)

1202 Amend 12 by allowing date of Directors' report, where dated, as equivalent disclosure

1203 Amend 12 by allowing disclosure optionally within the Directors' report

1204 Amend 12 by defining the date on which the directors approve the accounts (=ED22 0102)

1205 Amend 12 by moving the entire paragraph to the SSAP based on ED22 (=ED22 0402)

1206 Amend 12 by requiring disclosure on the face of the balance sheet under the directors' signatures

1207 Amend 12 by moving the entire paragraph to a more general SSAP, such as SSAP2

1300 ED23 Paragraph 20

1301 Amend 13 by combining the SSAP's based on ED22 and ED23 (=ED22 1203)

1302 Amend 13 by co-ordinating publication with a guideline or standard on the responsibilities of the auditor (=ED22 1201)

1303 Amend 13 by publishing additional guidelines on implementation

1304 Amend 13 by restricting the scope to HC stewardship accounts

1305 Amend 13 by supplying examples of contingencies

1400 ED23 Paragraph 13

1401 Amend 14 by including Directors' report (=ED22 1302)

1402 Amend 14 by including financial statements which are designed to show results other than a "profit or loss" (=ED22 1301)
2.8 ED25 PROPOSALS

0100 ED25 Paragraph 10
0101 Amend 01 by defining "fair value"
0102 Amend 01 by defining "significant influence", preferably in terms of
0103 Amend 01 by defining "equity voting rights", specifically in terms of voting preference shares
0104 Amend 01 by defining "company" to include overseas organisations
0105 Amend 01 by defining "scale of operations"

0200 ED25 Paragraph 11

0300 ED25 Paragraph 12, first part
0301 Amend 03 by restricting definition of "associated companies" to joint ventures (=ED1 0105)
0302 Amend 03 by requiring "associated companies not to have restrictions on distributability of their profits
0303 Amend 03 by excluding investment companies
0304 Amend 03 by including in scope partnerships as well as companies
0305 Amend 03 by specifying requirements specific to investment trusts (=SSAP1 3705)

0400 ED25 Paragraph 12(a), first part
0401 Amend 04 by requiring joint ventures to be for long term

0500 ED25 Paragraph 12(a), second part
0501 Amend 05 by requiring significant influence in joint ventures to be actually exercised (=SSAP1 0302, ED1 0302); this is EEC 7th Directive proposal

0600 ED25 Paragraph 12(b), first part
0601 Amend 06 by inserting "in the equity voting rights of the company" after "interest"
0602 Amend 06 by deleting "substantial"

0700 Paragraph 12(b), second part
0701 Amend 07 by adopting the CA1967 s4 basis, ie. 10% of equity or profits (=ED1 0216, SSAP 0208)

0800 ED25 Paragraph 12, last sub-para.
0801 Amend 08 by requiring associated companies with restrictions on distribution to be treated as investments, from the date on which restrictions are recognised, and incorporating this as part of definition; perhaps adopting wording from SSAP14 paragraphs 21 (c) & 26
0802 Amend 08 by defining "significant influence" as "representatives on board, particularly in policy making processes, material inter-company transactions, interchange of personnel or technological dependency". This is APB18 (& IAS3) definition (=SSAP1 0304)
0803 Amend 08 by including in definition of significant influence the ability to have associated accounts audited.
0900 ED25 Paragraph 13
0901 Amend 09 by basing presumption of associated status on 5% either: of equity; of turnover of parent sold to associated company; or of purchases of parent bought from associated company
0902 Amend 09 by substituting 30% in place of 20%; with consequential in paragraph 14
0903 Amend 09 by excluding companies which are subsidiaries of some other group
0904 Amend 09 by requiring disclosure of reasons why parent is not in a position to exercise significant control when equity held is over 20%
0905 Amend 09 by requiring responsibility for clearly demonstrating lack of significant influence to be placed on investing company or group
0906 Amend 09 by substituting "25%" in place of "20%", with consequential in 1000 (=SSAP1 0208, ED1 0207)
0907 Amend 09 by substituting "50%" in place of "20%", with consequential in 1000
0908 Amend 09 by adding requirements for concurrence of associated company along same lines as in 1000
0909 Amend 09 by deleting the example in the last sentence
0910 Amend 09 by requiring demonstration that holdings over 20% are not in position to exert significant influence on distribution policy
0911 Amend 09 by substituting "10%" in place of "20%"
0912 Amend 09 by excluding companies in which relationship is effectively that of partner in a joint venture or consortium; with consequential in 1000. This is reverting back to SSAP1 position (=SSAP1 0100)

1000 ED25 Paragraph 14
1001 Amend 10 by deleting "and the associated company concurs"
1002 Amend 10 by requiring disclosure of reasons why parent is in a position to exert significant influence when equity held is less than 20%
1003 Amend 10 by inserting "in writing" after "and the associated company concurs"
1004 Amend 10 by substituting "it can be clearly demonstrated" in place of "the investing group or company can clearly demonstrate"
1005 Amend 10 by including in requirements for concurrence, associated companies for which parent has no board representatives regardless of % of equity holding
1006 Amend 10 by requiring associated companies of less than 20% holding to be permanently treated as associated companies until there has been a change in ownership structure
1007 Amend 10 by qualifying the requirements for associated companies concurrence by adding "such concurrence not being unreasonably withheld" or similar expression
1008 Amend 10 by requiring no company to be considered as exerting significant influence if holding is less than 10%
1100 ED25 Paragraph 15
1101 Amend 11 by including associates of associated companies in computing 20%
1102 Amend 11 by including minority interest in associates of associated companies
1103 Amend 11 by including holdings by all "persons acting on behalf of the undertaking". This is the EEC 7th Directive proposal

1200 ED25 Paragraph 16

1300 ED25 Paragraph 17 (b)
1301 Amend 13 by requiring same treatment in parent companies' own associated companies as in group associated companies (=ED1 0503)
1302 Amend 13 by defining dividends received as "up to accounting date of investing company" (=SSAP1 0500)
1303 Amend 13 by defining dividends receivable as "in respect of accounting periods up to accounting date of investing company and declared before accounts approved by directors" (=SSAP1 0600)
1304 Amend 13 by excluding investing companies which do not prepare consolidated accounts, in which case paragraph 23 applies
1305 Amend 13 by requiring only dividends receivable to be in parent's own balance sheet
1306 Amend 13 by including equivalent distributions of income from unincorporated enterprises

1400 ED25 Paragraph 17 (b)
1401 Amend 14 by excluding associated companies from consolidation on same grounds as CA1948 exclusion for subsidiaries, ie. impracticability, undue expense or delay, or misleading
1402 Amend 14 by excluding associated companies from consolidation on same grounds as subsidiaries, ie. expense and delay out of proportion to value (= SSAP1 1600)
1403 Amend 14 by excluding associated companies from consolidation on same grounds as subsidiaries, ie. would be misleading (=SSAP1 1700)
1404 Amend 14 by excluding associated companies from consolidation on grounds that political and economic factors restrict degree of control
1405 Amend 14 by requiring full consolidation of associated companies where influence is dominant rather than significant
1406 Amend 14 by recommending that similar treatment be given to investments which are in balance sheet at directors' valuation
1407 Amend 14 by requiring associated companies to be equity accounted in all accounts, whether of parent or group; consolidated or otherwise
1408 Amend 14 by defining "group's share" as aggregate of all direct and indirect holdings
1409 Amend 14 by requiring all the information to be disclosed by
way of note, perhaps as a supporting schedule, rather than brought into the consolidated accounts (ED1 0601, SSAP1 0701)

1410 Amend 14 by stating basis for balance sheet in addition to basis for P&L

1411 Amend 14 by stating basis for accounting for associated companies by an investing company which is a wholly owned subsidiary

1412 Amend 14 by adopting the exclusions of SSAP14 paragraphs 19–22, i.e. wholly owned subsidiary, dissimilar activities, not owning half of votes, constraints on control or temporary control (SSAP1 1605)

1413 Amend 14 by restricting profits brought in on equity basis to only those with a reasonable probability of being distributed

1414 Amend 14 by requiring full consolidation where there is actual control i.e. dominant influence (SSAP1 0708)

1415 Amend 14 by adding to the end "where the group conducts an important part of its business through the medium of associated companies"

1416 Amend 14 by excluding unincorporated partnerships and joint ventures which are accounted for on proportional consolidation basis

1500 ED25 Paragraph 18, first sentence

1501 Amend 15 by including group’s share of profits on an after-tax basis (ED1 1901, SSAP1 2002)

1502 Amend 15 by requiring interest on loans between associated companies and other group companies to be included

1503 Amend 15 by including any amounts written off carrying value; eg. goodwill

1504 Amend 15 by requiring dividends received and group’s share of after-tax profits to be treated separately (ED1 1904, SSAP1 2004)

1505 Amend 15 by requiring minorities to be brought into group share and then deducted separately; as in group accounts

1600 ED25 Paragraph 18, second sentence

1700 ED25 Paragraph 19

1800 ED25 Paragraph 20

1801 Amend 18 by requiring extra-ordinary items in associated companies to be re-classified if they are no longer extra-ordinary in the group

1802 Amend 18 by deleting "unless the amount is material in the context of the group’s result when it should be separately disclosed"

1900 ED25 Paragraph 21

2000 ED25 Paragraph 22, first sentence
2100 ED25 Paragraph 22 2nd sentence
2101 Amend 21 by requiring material turnover of associated companies to be disclosed separately; perhaps on face of P&L (=ED1 2401)
2102 Amend 21 by requiring disclosure of any notes or audit qualifications appearing in associated companies’ accounts which are material to parent company’s accounts (=ED1 2613, SSAPI 2606)
2103 Amend 21 by qualifying "material" by "giving a more true and fair view". With consequential in 3500

2200 ED25 Paragraph 22, third sentence
2201 Amend 22 by using a "boiler plate" materiality notice in preference to isolated references
2202 Amend 22 by defining "materiality" in terms of % of profits or assets
2203 Amend 22 by defining "materiality" in terms of both individual associated companies and associated companies in aggregate

2300 ED25 Paragraph 23, first sentence, first part
2301 Amend 23 by deleting "(other than a wholly owned subsidiary)" and inserting a new paragraph excluding wholly owned subsidiaries; perhaps they should disclose in notes the reason for not including results of associated companies
2302 Amend 23 by requiring adoption of company’s own P&L in such a way that its share of the associated companies’ profits are not treated as realised under CA1981

2400 ED25 Paragraph 23, first sentence, second part
2500 ED25 Paragraph 23, second sentence

2600 ED25 Paragraph 24, first clause
2601 Amend 26 by defining "valuation"
2602 Amend 26 by requiring valuation to be a current value

2700 ED25 Paragraph 24, second clause

2800 ED25 Paragraph 25 (a)
2801 Amend 28 by carrying associated company in group accounts at underlying net tangible assets
2802 Amend 28 by allowing associated companies to be carried optionally at equity basis or market value or directors’ valuation
2803 Amend 28 by specifying that this is a valuation basis
2804 Amend 28 by specifying that, in cases of piecemeal acquisition, fair values be attributed at date company becomes an associated company
2805 Amend 28 by deleting requirement to compute goodwill on basis of fair values at acquisition
2806 Amend 28 by requiring no associated company not to be carried at an amount greater than its long term value to the investing company; with consequential in 3900
2807 Amend 28 by re-instating the SSAPI requirement which did

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not disclose goodwill (=SSAP1 2800)

2900 ED25 Paragraph 25 (b)
2901 Amend 29 by allowing the goodwill in associated companies to be computed at time of implementation of this SSAP where it is not possible to determine fair values at time of acquisition

3000 ED25 Paragraph 25 (c)
3001 Amend 30 by deleting "(or discount)"
3002 Amend 30 by requiring goodwill to be disclosed net of amounts written off
3003 Amend 30 by requiring goodwill to be written down to the extent that it represents purchase of post acquisition earnings or fixed assets revaluation surpluses
3004 Amend 30 by requiring disclosure only where practicable
3005 Amend 30 by requiring premium on acquisition to be deducted from reserves

3100 ED25 Paragraph 25, last sentence
3101 Amend 31 by not requiring separate disclosure of goodwill

3200 ED25 Paragraph 26, first sentence
3201 Amend 32 by allowing loans from associated companies to parent to be disclosed with parent’s other loan capital
3202 Amend 32 by allowing loans to be disclosed optionally in notes
3203 Amend 32 by requiring loans repayable within 1 year to be classified as current asset/liability
3203 Amend 32 by basing this requirement on the distinction between long term and short term balances; with consequential in 3400
3204 Amend 32 by deleting requirement to disclose loans "together with the group’s interest in associated companies"

3300 ED25 Paragraph 26, second sentence
3301 Amend 33 by requiring set-off where a legal right of off-set exists

3400 ED25 Paragraph 27
3401 Amend 34 by adding a "no netting" sentence as in 3300

3500 ED25 Paragraph 28
3501 Amend 35 by specifying in greater detail the disclosure requirements (=SSAP1 3002)
3502 Amend 35 by requiring disclosure of proportion of turnover
3503 Amend 35 by specifying a cut-off point for disclosure
3504 Amend 35 by requiring disclosure of main categories of associated companies’ assets & liabilities
3505 Amend 35 by specifying that the disclosure be in notes
3506 Amend 35 by re-instating the SSAP paragraph (=SSAP1 3000)
3600 ED25 Paragraph 29, first sentence
3601 Amend 36 by substituting "reserves" in place of "profits"
3602 Amend 36 by substituting entire sentence by a requirement to
disclose investing group's share of post-acquisition
reserves and movements therein

3700 ED25 Paragraph 29, second sentence

3800 ED25 Paragraph 29, third sentence

3900 ED25 Paragraph 30, first sentence
3901 Amend 39 by specifying P&L treatment of amount written off
3902 Amend 39 by requiring amounts written off goodwill to create
negative goodwill where appropriate
3903 Amend 39 by requiring this to apply to "interests in
associated companies" (not just goodwill) and delete 4000
3904 Amend 39 by requiring disclosure of valuation of interest in
associated company, perhaps in notes

4000 ED25 Paragraph 30, second & third sentences
4001 Amend 40 by restricting the provision of losses to writing
off the original investment, including any loans (=ED1 1701)
4002 Amend 40 by deleting the example in the last sentence

4100 ED25 Paragraph 31

4200 ED25 Paragraph ED25 32
4201 Amend 42 by restricting to amounts written off in individual
associated companies of parent company

4300 ED25 Paragraph 33
4301 Amend 43 by requiring investing companies with no
subsidiaries to include associated companies in their
balance sheet not in notes and so making consistent with
2300 and 2400
4302 Amend 43 by allowing investing companies with no
subsidiaries to optionally include associated companies
in their balance sheet not in notes and so making consistent
with 2300 and 2400
4303 Amend 43 by requiring information in notes only; with
consequential in 2300

4400 ED25 Paragraph 34, first sentence
4401 Amend 44 by qualifying with "where practicable"
4402 Amend 44 by requiring associated companies' accounts to be
audited
4403 Amend 44 by substituting "latest audited accounts or
published accounts where an audit not required" in place of
4400 (=SSAP1 1102,ED1 1101)
4404 Amend 44 by requiring unaudited accounts to be used only if
investing group is satisfied as to their reliability (=SSAP1
1200)
4405 Amend 44 by requiring associated companies to be treated as
investments if audited accounts are not available (=SSAP1
1201)
4500 ED25 Paragraph 34, second sentence
4501 Amend 45 by elaborating considerably the problem of conflict where parent has post balance sheet information on listed associated companies (=SSAP1 1300)
4502 Amend 45 by requiring use of only published information in all cases, whether listed or not
4503 Amend 45 by requiring use of only published information additionally in cases of statutory exemptions

4600 ED25 Paragraph 35, first sentence
4601 Amend 46 by deleting "some appreciable time"

4700 ED25 Paragraph 35, second sentence
4701 Amend 47 by requiring disclosure, only where material, of dates of year-ends of non-coterminous associated companies

4800 ED25 Paragraph 36, first part
4801 Amend 48 by permitting reasons to be given in aggregate in similar cases
4802 Amend 48 by excluding disclosure in cases where it would be harmful to the business

4900 ED25 Paragraph 36, second part

5000 ED25 Paragraph 37
5001 Amend 50 by not requiring adjustments for different accounting policies used by associated companies
5002 Amend 50 by restricting adjustments for inter-company trading to group's share except where parent controls trading
5003 Amend 50 by requiring associated companies' results to be taken up as reported and unadjusted
5004 Amend 50 by specifying much more comprehensive requirements
5005 Amend 50 by requiring adjustments to include tax effects
5006 Amend 50 by excluding inter-company profits on stocks but requiring disclosure in notes

5100 ED25 Paragraph 38
5101 Amend 51 by requiring associated companies with restrictions on distribution to be treated as investments from the date at which restrictions are recognised
5102 Amend 51 by requiring separate disclosure of distributable and non-distributable reserves of associated companies

5200 ED25 Paragraph 39
5201 Amend 52 by requiring disclosure of material minority share of a subsidiaries' interests in results and net assets of an associated company
5202 Amend 52 by excluding minority share of net assets

5300 ED25 Paragraph 40
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5400 ED25 Paragraph 41
5401 Amend 54 by requiring investing companies to disclose in notes that they are supporting the associated company
5402 Amend 54 by requiring disclosure (as extraordinary items) of provisions for deficiencies in net assets of associated companies
5403 Amend 54 by deleting reference to "informal" agreements, which appears to condone fraudulent trading
5404 Amend 54 by requiring disclosure of (or provision for) any additional commitment to support the associated company
5405 Amend 54 by requiring disclosure of net deficiency; netting against surplusses of other associated companies
5406 Amend 54 by requiring disclosure of (or provision for) any additional liability in cases of unincorporated partnerships, joint ventures etc.

5500 ED25 Paragraph 42
5501 Amend 55 by requiring companies changing from associated companies to investments to be carried at original cost
5502 Amend 55 by requiring companies changing from associated companies to investments to be carried at terminal equity less any subsequent dividends paid out of that terminal equity
5503 Amend 55 by requiring change of status from associated company to investment not to be recognised if only change is in long-term nature of holding. Disposal date is then the only effective date in this case
5504 Amend 55 by specifying treatment of reserves on change of status
5505 Amend 55 by restricting this to treatment in consolidated accounts
5506 Amend 55 by specifying treatment of changes in status from investment to associated company
5507 Amend 55 by requiring same amount to be carried in both parent's own balance sheet and in consolidated balance sheet after a change from associated company to investment
5508 Amend 55 by requiring terminal carrying value to be classified as a valuation
5509 Amend 55 by requiring companies changing from associated companies to investments to be carried either at original cost or at a valuation
5510 Amend 55 by specifying that, when investments change to associated companies, subsequent dividends received still be credited to P&L even if they come from profits generated prior to the change in status
5511 Amend 55 by requiring surplus of terminal equity over original cost to be transferred to non-distributable reserves
5512 Amend 55 by deleting term "effective cost" and using only "carrying value" or "valuation"
5513 Amend 55 by requiring disclosure of nature of change of status
5514 Amend 55 by specifying treatment of changes in status from subsidiary to associated company
5600 ED25 Paragraph 43
5601 Amend 56 by specifying that additions/disposals to include occasions when significant influence is acquired/lost.
5602 Amend 56 by adopting the SSAP14 paragraph 31 requirement that gains and losses on disposals be taken to P&L account (=SSAP1 0505).
5603 Amend 56 by specifying effective date of acquisition in cases of peicemeal acquisition or when some other informal acquisition procedure is adopted.
5604 Amend 56 by inserting "Provided that this corresponds with the date when significant influence is gained or lost..." before this paragraph.
5605 Amend 56 by replacing it with requirement based on significant influence.

5700 ED25 Paragraph 44, first clause

5800 ED25 Paragraph 44 (a)
5801 Amend 58 by substituting proportion of "number" of shares in place of proportion of "nominal value".

5900 ED25 Paragraph 44 (b)

6000 ED25 Paragraph 45
6001 Amend 60 by allowing a year's delay before requiring comparatives.

6100 ED25 Paragraph 46
6101 Amend 61 by excluding from scope companies over some, unstated, size.
6102 Amend 61 by specifying CCA treatment of associated companies.
6103 Amend 61 by changing the title to "Accounting for associated companies".
6104 Amend 61 by delaying review of SSAP1 until after EEC 4th Directive is incorporated into UK statutes.
2.9 ED26 PROPOSALS

0100 ED26 Paragraph 6, first sentence, first clause
0101 Amend 01 by deleting "disposable"
0102 Amend 01 by defining "disposable"
0103 Amend 01 by restricting scope to property investment companies
0104 Amend 01 by changing definition to all fixed assets
0105 Amend 01 by including cases of properties switched from trading use to investment use
0106 Amend 01 by including the criterion that an investment property may be sold at any time without affecting the enterprise, as in ED26 para
0107 Amend 01 by changing definition to assets not held for consumption in business, or investments
0108 Amend 01 by including agricultural investment land
0109 Amend 01 by adding provision allowing properties to be considered in aggregate
0110 Amend 01 by excluding properties held on finance leases rather than operating leases
0111 Amend 01 by excluding all industrial buildings held on lease
0112 Amend 01 by including trade investments

0200 ED26 Paragraph 6, first sentence, second clause
0201 Amend 02 by inserting "and development" after "construction work"
0202 Amend 02 by distinguishing between development and investment properties, defining the transition event and requiring separate disclosure of each
0203 Amend 02 by defining the point beyond which interest should no longer be capitalised as development cost

0300 ED26 Paragraph 6, first sentence, third clause
0301 Amend 03 by adding "or for sale" to the end of the clause
0302 Amend 03 by adding "or held for capital appreciation" or "investment potential"
0303 Amend 03 by adding to "arm's length" something to cover rent controlled properties
0304 Amend 03 by inserting "bought and" before "held for the purposes of letting"

0400 ED26 Paragraph 6(a)
0401 Amend 04 by substituting "for the purposes of this standard" in place of "in that company's own accounts"
0402 Amend 04 by excluding from scope manufacturing or other non-investment companies
0403 Amend 04 by excluding from scope retail locations
0404 Amend 04 by excluding from scope domestic houses owned for employees use
0405 Amend 04 by including in scope properties temporarily occupied but nevertheless purchased as long term investments
0406 Amend 04 by including in scope property occupied by an insurance company and allocated to its life fund
0407 Amend 04 by including in scope property purchased for future occupation but currently let at arm's length
0408 Amend 04 by including in scope owner-occupied but readily saleable property
0409 Amend 04 by including in scope Friendly Societies

0500 ED26 Paragraph 6(b)
0501 Amend 05 by deleting "or associated company"
0502 Amend 05 by substituting "for the purpose of this standard" in place of "group accounts"
0503 Amend 05 by excluding application to that company's own accounts in addition to the group accounts
0504 Amend 05 by allowing either treatment in that company's own accounts subject to disclosure of the actual choice adopted

0600 ED26 Paragraph 6, last sentence
0601 Amend 06 by substituting "total investment property assets" in place of "whole property"

0700 ED26 Paragraph 7
0701 Amend 07 by determining the 20-year cut off with some formula such as one linked to changes in market value and the original cost
0702 Amend 07 by substituting "50 years" in place of "20 years"
0703 Amend 07 by requiring life assurance companies to depreciate leaseholds over their whole life, disclosing the market value in notes
0704 Amend 07 by requiring a lease <20 years to be excluded only after its revaluation deficits exceed its revaluation surpluses
0705 Amend 07 by inserting "not less than" before "20 years"

0800 ED26 Paragraph 8
0801 Amend 08 by excluding from scope insurance companies
0802 Amend 08 by excluding from scope pension funds
0803 Amend 08 by permitting depreciation where companies choose
0804 Amend 08 by excluding from scope housing associations
0805 Amend 08 by excluding from scope Friendly Societies
0806 Amend 08 by excluding from scope charities
0807 Amend 08 by excluding from scope all companies of less than some size criterion
0808 Amend 08 by including specific requirements for insurance companies
0809 Amend 08 by excluding from scope unlisted companies
0810 Amend 08 by stating to which of HC or CCA it applies
0811 Amend 08 by excluding from scope insurance companies long term funds
0812 Amend 08 by excluding from scope of depreciation all buildings
0813 Amend 08 by excluding from scope property unit trusts
0814 Amend 08 by excluding from scope all non-commercial organisations
0815 Amend 08 by excluding from scope trades unions
0816 Amend 08 by requiring all leaseholds to be depreciation
0817 Amend 08 by publishing different requirements for each of HC and CCA conventions
0818 Amend 08 by requiring provision for cost of eventual renovation of buildings

0900 ED26 Paragraph 9
0901 Amend 09 by requiring development properties to be valued on a different basis, such as "lower of NRV and cost of buildings plus value of land"
0902 Amend 09 by requiring valuations at 3 or 5 year intervals instead of 1 year intervals
0903 Amend 09 by requiring disclosure of and provision for tax effect (=ED16 0505, ED16 0714, ED21 3113)
0904 Amend 09 by requiring disclosure of type of property analysed by value
0905 Amend 09 by requiring disclosure of rental income projection
0906 Amend 09 by requiring disclosure of numbers of properties in valuation bands
0907 Amend 09 by requiring disclosure of geographical analysis
0908 Amend 09 by requiring disclosure of rent review frequency analysis
0909 Amend 09 by requiring disclosure of rental income analysed by type of tenant
0910 Amend 09 by requiring disclosure of age analysis of properties
0911 Amend 09 by requiring disclosure of valuer's report
0912 Amend 09 by requiring valuation by an independant external valuer at 3 or 5 year intervals
0913 Amend 09 by requiring disclosure of original cost of revalued properties
0914 Amend 09 by requiring valuation of different interests held by separate companies within a group to be aggregated on some specified basis
0915 Amend 09 by defining "open market value"
0916 Amend 09 by requiring disclosure of a note drawing attention to uncertainties of valuation
0917 Amend 09 by requiring valuations at balance sheet date
0918 Amend 09 by requiring valuations to identify depreciation component and charge this to P&L
0919 Amend 09 by allowing indexation between valuations
0920 Amend 09 by specifying the manner of presentation and classification in the balance sheet
0921 Amend 09 by restricting this SSAP to CCA statements and requiring HC statements to disclose valuations in notes
0922 Amend 09 by requiring disclosure of valuer's definition of "open market value"
0923 Amend 09 by requiring disclosure of analysis by yield
0924 Amend 09 by requiring trading properties to be valued annually and disclosed in notes
0925 Amend 09 by allowing companies to choose to disclose in balance sheet either HC or valuation
0926 Amend 09 by deleting all reference to the frequency of valuations
1000 ED26 Paragraph 10, first sentence, first part
1001 Amend 10 by requiring disclosure of both, rather than one or other
1002 Amend 10 by requiring all valuations to be carried out only by suitably qualified persons
1003 Amend 10 by deleting requiring for disclosure of names of valuers
1004 Amend 10 by requiring valuations to be carried out only by suitably qualified persons every 3 or 5 years

1100 ED26 Paragraph 10, first sentence, second part

1200 ED26 Paragraph 10, second sentence

1300 ED26 Paragraph 11, first sentence
1301 Amend 13 by inserting "aggregate", perhaps before "changes"
1302 Amend 13 by requiring insurance and assurance companies to take to P&L all value changes
1303 Amend 13 by requiring profits or losses on revaluations to be transferred out of revaluation reserves to make available for dividends
1304 Amend 13 by requiring surpluses and deficits to be taken to P&L but then transferring out any unrealised components
1305 Amend 13 by requiring a statement of "total gains" or "net benefits of ownership", revising SSAP3 if necessary
1306 Amend 13 by specifying treatment of leases crossing through the 20-year threshold
1307 Amend 13 by requiring disclosure of treatment of realised profits and losses
1308 Amend 13 by requiring disclosure of realised and unrealised items, including transfers to and from reserves
1309 Amend 13 by requiring requiring all realisations to be taken to revaluation reserve
1310 Amend 13 by requiring entire excess or deficit over original cost to be transferred to P&L on realisation
1311 Amend 13 by requiring allowing use of any other reserve which may have been specifically created for revaluations of investments

1400 ED26 Paragraph 11, second sentence (=ED16 0303)
1401 Amend 14 by requiring the revaluation reserve accounting to be maintained on a property by property basis with no offset (=ED16 0300)
1402 Amend 14 by requiring deficits on revaluation to be written off over remaining life of property
1403 Amend 14 by requiring deficits on revaluation charged to P&L to be covered by crediting to P&L any subsequent surpluses on revaluation

1500 ED26 Paragraph 11, third sentence
1501 Amend 15 by adopting the substance of SSAP6, paragraph 10, rather than simply referring to it
1600 ED26 Paragraph 12
1601 Amend 16 by providing a suggested layout for a revaluation reserve
1602 Amend 16 by defining "prominently displayed", perhaps by example
1603 Amend 16 by requiring presentation of a revenue, and a capital, P&L
1604 Amend 16 by defining "prominent display" as equal to P&L
1605 Amend 16 by requiring values of properties also to be prominently displayed

1700 ED26 Paragraph 13
1701 Amend 17 by requiring disclosure of net assets per share in place of earnings per share

1800 ED26 Paragraph 14
1801 Amend 18 by avoiding retrospective dating (=0047)
1802 Amend 18 by delaying publication until review of property investment company accounting is complete
1803 Amend 18 by publishing in a separate SSAP
1804 Amend 18 by delaying publication until recession is over
1805 Amend 18 by reconsidering and re-exposing
1806 Amend 18 by publishing SSAP, based on ED16 "Revaluations and realisations of fixed assets", at same time as SSAP based on ED26 (=ED16 0100)
1807 Amend 18 by publishing SSAP, based on ED16 "Revaluations and realisations of fixed assets", at same time as SSAP based on ED26 (=ED16 0200)
1808 Amend 18 by publishing SSAP, based on ED16 "Revaluations and realisations of fixed assets", at same time as SSAP based on ED26 (=ED16 0300)
1809 Amend 18 by publishing SSAP, based on ED16 "Revaluations and realisations of fixed assets", at same time as SSAP based on ED26 (=ED16 0400)
1810 Amend 18 by publishing SSAP, based on ED16 "Revaluations and realisations of fixed assets", at same time as SSAP based on ED26 (=ED16 0500)
1811 Amend 18 by publishing SSAP, based on ED16 "Revaluations and realisations of fixed assets", at same time as SSAP based on ED26 (=ED16 0600)
2.10 ED27 PROPOSALS

0100 ED27 Paragraph 37
0101 Amend 01 by defining "transaction" and use it in the individual companies section of Part 3 "Standard accounting practice"

0102 Amend 01 by defining "forward contract"
0103 Amend 01 by defining "functional currency"
0104 Amend 01 by defining "cover method"
0105 Amend 01 by defining "hyper-inflation"
0106 Amend 01 by defining "average rate", preferably as a weighted average (≈ED21 0901)

0107 Amend 01 by defining "foreign branch"
0108 Amend 01 by defining "reporting currency"
0109 Amend 01 by defining "foreign branch" specifically to include ships and aircraft
0110 Amend 01 by defining "foreign branch" based on trading operations being primarily in a foreign currency

0111 Amend 01 by defining "average rate" as "moving daily average rate"

0112 Amend 01 by defining "long term" applied to loans
0113 Amend 01 by defining "conversion" and use it in the individual companies section of Part 3 "Standard accounting practice"

0114 Amend 01 by defining "premium or discount" on a forward contract
0115 Amend 01 by defining "foreign enterprise"

0200 ED27 Paragraph 38

0300 ED27 Paragraph 39
0301 Amend 03 by requiring non-coterminous accounts to use the closing rate at the date of the consolidated balance sheet (≈ED21 1212)
0302 Amend 03 by defining how closing rates are to be measured (≈ED21 0601)

0400 ED27 Paragraph 40, first sentence
0401 Amend 04 by allowing use of exchange rates after the balance sheet date if there has been a substantial shift

0500 ED27 Paragraph 40, second sentence

0600 ED27 Paragraph 41
0601 Amend 06 by defining "a direct extension of the trade of the holding company"
0602 Amend 06 by basing definition of "a direct extension of the trade of the holding company" on management's own structuring of the business
0603 Amend 06 by requiring borrowings used to finance ships to be translated at historic rates
0604 Amend 06 by discussing "functional currency"
0605 Amend 06 by including current costs within scope of current values
0606 Amend 06 by basing definition of "a direct extension of the trade of the holding company" on operating, not financing, characteristics

0607 Amend 06 by restricting definition of "a direct extension of the trade of the holding company" to cases where the operation is no more than a sales outlet

0700 ED27 Paragraph 42
0701 Amend 07 by adding "together with intra-group balances"
0702 Amend 07 by including "associates"
0703 Amend 07 by including other forms of investment, including portfolios of investments
0704 Amend 07 by including "foreign branches"

0800 ED27 Paragraph 43

0900 ED27 Paragraph 44
0901 Amend 09 by defining an exempt company as one not required to prepare accounts under ss.149 & 152 of CA1948

1000 ED27 Paragraph 45
1001 Amend 10 by including stocks carried at net realisable value or investments at market value
1002 Amend 10 by defining a distinction between short- and long-term monetary items

1100 ED27 Paragraph 46
1101 Amend 11 by requiring special considerations for banks
1102 Amend 11 by including in scope more comprehensive consideration of forward exchange contracts, perhaps based on the US proposals in their ED
1103 Amend 11 by adopting, and stating, the objective of foreign currency translation as being the expression of several functional currencies in terms of a single functional currency
1104 Amend 11 by requiring exchange differences, on forward exchange contracts which are effectively hedges, to be taken to reserves if they are hedging investments and be deferred if they are hedging other commitments
1105 Amend 11 by specifying treatment of fixed asset revaluations
1106 Amend 11 by requiring assets and liabilities in hyper-inflation currencies to be revalued before using closing rate method and off-setting revaluation and translation differences (=ED21 1203)
1107 Amend 11 by requiring ships and aircraft acquired overseas to be treated as notional branch operations
1108 Amend 11 by requiring all "capital" differences to be taken to reserves and all "revenue" differences to be taken to P&L (=ED21 1207)
1109 Amend 11 by adopting, and stating, the objective of foreign currency translation as being to "reflect a fair view of the results of the actions of its management"
1110 Amend 11 by prohibiting revaluations of assets and liabilities in hyper-inflation currencies but requiring them to be treated as direct extensions of the trade of the
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holding company
1111 Amend 11 by requiring investment holding companies to take all exchange differences on capital items to reserves
1112 Amend 11 by adopting, and stating, the objective of foreign currency translation as being that set out in the US ED
1113 Amend 11 by adopting, and stating, the objective of foreign currency translation as being to preserve the objectives of SSAP14, that is, to present the results of the group as if it were a single entity
1114 Amend 11 by stating the objective of foreign currency translation
1115 Amend 11 by prohibiting assets and liabilities in hyper-inflation currencies from being revalued before using closing rate method and then off-setting revaluation and translation differences (=NOT 1106)

1200 ED27 Paragraph 47
1201 Amend 12 by requiring intra-group transactions to be recorded in terms of one currency in both sets of records to give same sterling equivalent in both
1202 Amend 12 by requiring forward contracts to be recorded at the forward rate
1203 Amend 12 by requiring continued use of multi-currency accounting where appropriate
1204 Amend 12 by requiring banks to translate their currency operations at closing rates
1205 Amend 12 by requiring transactions at a contracted settlement rate to use the contracted rate
1206 Amend 12 by requiring forward contracts which bear interest to be recorded at the spot rate at the date of the contract
1207 Amend 12 by not specifying requirements for recording, but requiring non-monetary items to be translated at average rate
1208 Amend 12 by requiring all differences on borrowings in a holding company's accounts to be taken to reserves
1209 Amend 12 by specifying treatment of ships, aircraft and other assets which produce income in currencies other than the reporting currency (=ED21 2215)
1210 Amend 12 by requiring properties which have been revalued to be recorded using the rate ruling at the date of the revaluation
1211 Amend 12 by requiring use of average rate only as an approximation to closing rate where rates do not fluctuate significantly
1212 Amend 12 by requiring non-monetary assets to remain at the initial translation amounts

1300 ED27 Paragraph 48, first part
1301 Amend 13 by including near-money items
1302 Amend 13 by including all assets and liabilities that earn revenue and are realisable in one currency
1303 Amend 13 by requiring stocks and fixed assets to be translated at rate ruling on settlement date
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1400 ED27 Paragraph 48, second part
1401 Amend 14 by requiring the rate used in matching or hedging
1402 Amend 14 by requiring unmatched forward or future contracts
to be valued at the market rate for new contracts at the
balance sheet date with the same maturity, the "closing out"
rate, and writing down any losses
1403 Amend 14 by requiring forward contracts which are hedges to
be translated at the spot rate and the forward premium or
discount amortised
1404 Amend 14 by specifying treatment of currency dealing
operations (=ED21 1218)
1405 Amend 14 by requiring contracted transactions to use the
rates set out in 1202, 1205 and 1206
1406 Amend 14 by not allowing the closing rate to be an option,
each being dependant on specified conditions
1407 Amend 14 by excluding from scope currency dealing operations

1500 ED27 Paragraph 49, first part
1501 Amend 15 by allowing differences on trading items to be
defered until consumption
1502 Amend 15 by requiring differences on funds used to purchase
fixed assets to be treated as adjustments to the cost of the
asset
1503 Amend 15 by requiring only permanent diminutions in value or
permanent increases in liability to be charged to P&L (=ED16
0201, ED21 1409)
1504 Amend 15 by requiring differences on long term borrowings to
be taken to reserves
1505 Amend 15 by requiring all unrealised differences to be taken
to reserves and disclosed separately as non-distributable
1506 Amend 15 by requiring parent company to adopt, in its own
individual company accounts, the same cover treatment as is
adopted in the consolidated accounts
1507 Amend 15 by requiring all group companies to adopt, in their
own individual company accounts, the same cover treatment as
is adopted in the consolidated accounts
1508 Amend 15 by requiring differences in individual company
accounts to be taken to P&L, except on monetary items which
should be amortised over their remaining lives (=ED21 1420)
1509 Amend 15 by requiring all differences to be taken to
reserves (=ED16 0702, ED21 1201)
1510 Amend 15 by requiring intermediate holding companies, which
have raised the borrowing and hold the equity investment, to
adopt the same cover treatment as is adopted in the
consolidated accounts
1511 Amend 15 by adopting the monetary/non-monetary distinction,
with differences on monetary items taken to P&L and
differences on non-monetary items taken to reserves;
consequential amendments in paragraph 55
1512 Amend 15 by ensuring that this does not conflict with the
CA1981 requirement not to take unrealised profits to P&L
1513 Amend 15 by requiring net cumulative deficits, where "cover"
is allowed in individual company accounts, to be charged to
P&L
1514 Amend 15 by requiring all differences to be treated as

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adjustments to estimates of costs and revenues (=ED21 1418)
1515 Amend 15 by requiring unrealised gains on borrowings to be
taken to reserves
1516 Amend 15 by requiring permanent impairments to be provided
for in individual accounts of the holding company
1517 Amend 15 by moving the entire "cover" paragraphs, 56–58, to
the individual company accounts section of Part 3 "Standard
accounting practice"
1518 Amend 15 by requiring investment trust companies to take
differences to reserves or simply disclose in notes, as
required in SSAP6 paragraph 10

1600 ED27 Paragraph 49
1601 Amend 16 by requiring use of rate ruling at time of the
event to be used for extraordinary items (=ED21 1701)

1700 ED27 Paragraph 50
1701 Amend 17 by deleting "with local finance"
1702 Amend 17 by substituting "branch accounting in a foreign
currency" in place of "foreign branch"
1703 Amend 17 by specifying the conditions under which this
applies
1704 Amend 17 by substituting the wording of paragraph 30 of the
"Explanatory notes"
1705 Amend 17 by elaborating considerably the requirements under
treatment of a separate branch; perhaps by use of a separate
section

1800 ED27 Paragraph 51, first part & third part
1801 Amend 18 by requiring use of closing rate only where amounts
reflect current values
1802 Amend 18 by allowing either the temporal method or the
closing rate method at managements' option

1900 ED27 Paragraph 51, second part
1901 Amend 19 by specifying more comprehensive requirements for
associated companies (=ED21 1216)

2000 ED27 Paragraph 52
2001 Amend 20 by restricting losses taken to reserves only where
previous surpluses have been taken to reserves
2002 Amend 20 by requiring insurance companies to re-translate
their opening insurance revenue balances
2003 Amend 20 by requiring permanent impairments in value or
permanent increases in value to be charged to P&L
2004 Amend 20 by including in scope goodwill (=ED21 1802)
2005 Amend 20 by requiring goodwill on consolidation to be
accounted for on temporal method only (=ED21 1806)
2006 Amend 20 by requiring differences taken to P&L to be
separately disclosed; consequential amendment to paragraph
57
2007 Amend 20 by requiring differences on working capital to go
to P&L
2008 Amend 20 by requiring differences on investment properties
to be taken to the ED26 "investment property revaluation
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reserve"

2009 Amend 20 by requiring differences to be disclosed in a separate statement of movement on retained profit and reserves on the face of the P&L

2010 Amend 20 by requiring differences to be deferred indefinitely

2100 ED27 Paragraph 53, first sentence
2101 Amend 21 by allowing use of closing rate where number of foreign subsidiaries is small and where no interim statements are produced
2102 Amend 21 by allowing optional use of closing rate; perhaps requiring disclosure of difference from rate not used
2103 Amend 21 by requiring use of closing rate only
2104 Amend 21 by prohibiting use of closing rate for P&L translation
2105 Amend 21 by including in scope movements on reserves
2106 Amend 21 by requiring the same rate to be used in statements of sources and applications of funds
2107 Amend 21 by requiring the difference to be deferred indefinitely

2200 ED27 Paragraph 53
2201 Amend 22 by requiring the difference between translating the P&L at closing rates and at average rates to be taken to P&L not reserves
2202 Amend 22 by classifying these reserves as non-distributable

2300 ED27 Paragraph 54
2301 Amend 23 by excluding from scope of temporal method cases where restrictive exchange controls exist
2302 Amend 23 by substituting "may" in place of "should", so making use of temporal method permissible rather than mandatory
2303 Amend 23 by requiring conditions under which temporal method is used to be based on "functional currency" rather than "direct extension of trade"
2304 Amend 23 by including in scope of temporal method ships, aircraft and other overseas assets and their related borrowings
2305 Amend 23 by elaborating considerably the requirements under the temporal method, giving detailed rules for the methods to be adopted (=ED21 2503)
2306 Amend 23 by requiring use of temporal method only

2400 ED27 Paragraph 55, first part

2500 ED27 Paragraph 55, second part

2600 ED27 Paragraph 56
2601 Amend 26 by requiring the change in operations to be permanent before a change in accounting treatment is required
2700 ED27 Paragraph 57, first part
2701 Amend 27 by allowing translation in parent company balance sheet of cost of investment in subsidiaries
2702 Amend 27 by substituting "net investment" in place of "equity investment"; with consequential amendments
2703 Amend 27 by adding "or its subsidiaries" after "holding company"; with consequential amendment in paragraph 58
2704 Amend 27 by adding, or restricting to, loans which are effective as a hedge against the net equity
2705 Amend 27 by requiring, where the net equity is hedged, the net equity to be translated at the rate on which the hedging contract is based
2706 Amend 27 by allowing all differences on borrowings to go to reserves to the extent that deficits are covered by distributable reserves of any kind
2707 Amend 27 by requiring matching on a global basis (=ED21 2201)
2708 Amend 27 by excluding from matching operations which are managed independently of the rest of the group
2709 Amend 27 by excluding from matching any short-term borrowings or liquid assets which are managed for their income
2710 Amend 27 by requiring use of a gearing adjustment to reduce the amount of the differences on the net equity which is covered
2711 Amend 27 by requiring all intra-group transactions to be taken to reserves
2712 Amend 27 by making the off-set mandatory not optional (=ED21 2110)
2713 Amend 27 by substituting "liabilities" in place of "loans"
2714 Amend 27 by including in scope of cover all investments regardless of proportion held (=ED16 0707,ED21 2204)
2715 Amend 27 by including explicit allowance that cover may apply to investments other than subsidiaries or associated companies

2800 ED27 Paragraph 57(a) (=ED21 2216)
2801 Amend 28 by allowing matching under different currencies if the relationship between the borrowing and the assets is still preserved
2802 Amend 28 by restricting matching to clearly identifiable assets funded by clearly identifiable borrowing (=ED21 2209)
2803 Amend 28 by restricting matching to "hard" currencies
2804 Amend 28 by requiring matching of hard currency loans used to finance remittances from soft currencies into hard currencies
2805 Amend 28 by relaxing the "same currency" restriction if it can be shown that the currency of the net investment was not available to be borrowed and that the borrowed currency was more closely related to the net investment currency than was the currency of the parent company
2806 Amend 28 by allowing matching under different currencies if the cover is restricted to differences based on the original acquisition cost
2807 Amend 28 by requiring uncovered surpluses or borrowings to be taken to reserves and uncovered deficits to P&L (=ED16 1018)
2808 Amend 28 by allowing the reversal of a previous years cover to be similarly covered (=ED16 1015, ED21 2202)
2809 Amend 28 by restricting matching to loans less than or equal to NRV of investments

2900 ED27 Paragraph 57 (b)

3000 ED27 Paragraph 57(c)
3001 Amend 30 by requiring the parent company's accounts to adopt the same accounting treatment
3002 Amend 30 by requiring differences on uncovered loans in the parent company's balance sheet to be treated as unrealised
3003 Amend 30 by specifying whether or not the three sub-paragraphs (a), (b) and (c) are joint or alternative

3100 ED27 Paragraph 58
3101 Amend 31 by including in scope all inter-company loans and balances between parent, fellow subsidiaries and associated companies
3102 Amend 31 by specifying the conditions under which inter-company balances should be treated as equity
3103 Amend 31 by including in scope inter-company balances which reduce the net investment
3104 Amend 31 by moving the paragraph to the individual companies section of Part 3 "Standard accounting practice"
3105 Amend 31 by substituting "in the consolidated accounts" in place of "by the holding company"
3106 Amend 31 by excluding short term trading balances

3200 ED27 Paragraph 59
3201 Amend 32 by requiring any disclosure of differences on foreign currency borrowings to be split between amounts "covered" in reserves and amounts treated in the P&L
3202 Amend 32 by excluding "exempt" banks, shipping and insurance companies from 3201 above

3300 ED27 Paragraph 60.
3301 Amend 33 by requiring disclosure of borrowings not matched by assets in the same currency
3302 Amend 33 by requiring disclosure of differences on restatement of opening net investment and the related borrowings
3303 Amend 33 by requiring disclosure of net investment and operating profit analysed by currency
3304 Amend 33 by requiring disclosure of the actual exchange rates used (=ED21 3001)
3305 Amend 33 by requiring disclosure of differences taken to distributable and non-distributable reserves (=ED21 3110)
3306 Amend 33 by requiring disclosure of method of calculation of average rates
3307 Amend 33 by requiring disclosure, without adjustment, of major post balance sheet exchange rate movements (=ED21 3107)

3308 Amend 33 by requiring disclosure of differences charged to P&L on long term borrowings; perhaps classified as cost of borrowing

3309 Amend 33 by requiring disclosure of movement on reserves analysed between (a) subsidiaries & associated companies and (b) borrowings & assets

3310 Amend 33 by requiring disclosure of total unrealised differences on long term borrowings

3311 Amend 33 by requiring disclosure of differences on borrowings; perhaps distinguished from cash movements on borrowings

3312 Amend 33 by requiring disclosure of cumulative differences and movements thereon

3313 Amend 33 by requiring disclosure of differences on fixed assets analysed by currency

3314 Amend 33 by requiring disclosure of differences on net current assets analysed by currency

3315 Amend 33 by requiring disclosure of all differences taken to P&L (=ED21 2403)

3316 Amend 33 by requiring disclosure of differences on medium and long term borrowing analysed by currency

3317 Amend 33 by requiring disclosure of proportion of group which has been accounted for under the temporal method

3318 Amend 33 by requiring disclosure of and provision for tax effect (=ED16 0505, ED16 0704, ED21 3113, ED26 0903)

3319 Amend 33 by requiring disclosure of currency exposure

3320 Amend 33 by requiring disclosure of total assets and total liabilities analysed by currency

3321 Amend 33 by requiring disclosure of changes in adopting the optional policy of cover

3322 Amend 33 by requiring disclosure of movements on reserves to be in a separate statement immediately following the P&L

3323 Amend 33 by requiring disclosure of total net differences for the year

3324 Amend 33 by requiring disclosure of geographical analysis of turnover and contribution to group results

3325 Amend 33 by requiring disclosure of significant unrealised differences taken to P&L

3326 Amend 33 by requiring differences charged to P&L are not disclosed

3327 Amend 33 by requiring comparatives to be updated using current year closing rate (=ED21 1413)

3328 Amend 33 by requiring disclosure of cumulative exchange differences in reserves as a separate component of shareholders' funds

3329 Amend 33 by requiring disclosure of open forward contracts analysed by currency

3330 Amend 33 by requiring disclosure of reserve movements in interims and preliminaries
3400 ED27 Paragraph 61
3401 Amend 34 by amending SSAP16 to make it compatible with ED27
3402 Amend 34 by reconsidering and re-exposing proposals, based on ED27, in a separate document
3403 Amend 34 by publishing separate guidance notes on application of ED27 to SSAP16
3404 Amend 34 by excluding from scope of some of the requirements small companies as defined by CA1981
3405 Amend 34 by publishing a separate discussion paper on forward contracts and hedges
3406 Amend 34 by including in scope treatment of recurring sales of subsidiaries
3407 Amend 34 by including in scope of discussion interim statements, but not specifying requirements
2.11 GENERAL PROPOSALS

0001 No proposals
0002 Make more frequent use of "materiality" tests or use a "boiler-plate" notice (=ED1 1401)
0003 Use "may" rather than "should"
0004 Integrate the "legal requirements" into the "standard accounting practice" section
0005 Do not make accounts any more complex
0006 Define "material"
0007 Reduce areas of subjectivity because credibility of Institute (ICAEW) is at risk when departures from SSAP's are published
0008 Produce SSAP's on matters which receive comment and criticism in financial press because of differing treatments being adopted
0009 Do not produce standards which are inconsistent with the statutory requirements
0010 Do not produce standards which increase disclosure beyond the statutory requirements
0011 Make amendments to SSAP1 consequential to ED20
0012 Add rules to cover transitional effects, incl. comparatives
0013 Conduct further research and issue a standard on definition of a group
0014 Conduct further research and issue a standard on means of reporting group results
0015 Conduct further research and issue a standard on accounting for acquisitions, mergers and disposals
0016 Conduct further research and issue a standard on goodwill
0017 Conduct further research and issue a standard on areas suggested by IAS3 "Introduction"
0018 Conduct further research and issue a standard on "segmental reporting"
0019 Conduct further research and issue a standard on joint ventures
0020 Reduce the frequency with which exposure drafts are published
0021 Exempt from requirements cases where disclosure would be harmful to the interests of the company or its shareholders
0022 Publish a glossary of terms instead of repeating definitions in individual SSAP's
0023 Make amendments to SSAP15 consequential to ED23 if remoteness is to be sufficient reason for non-disclosure
0024 Make amendments to SSAP2 if accruals and prudence are affected by disclosure of date directors approve accounts
0025 Make definitions of terms consistent throughout all SSAP's
0026 Conduct further research on disclosures which would be harmful to the interests of the company or its shareholders
0027 Publish a statement on the extent to which SSAP's apply to interim financial statements
0028 Do not design financial statements to meet the needs of all categories of users
0029 Publish a standard on all long-term investments along the lines of ED26 proposals
0030 Ensure that SSAPS's are acceptable to the companies that have to implement them
0031 Require disclosure of distributable and non-distributable profits (=ED21 3110)
0032 Issue a SSAP on treatment of revaluations and realisations of depreciable properties
0033 Publish separate SSAP's specific to charities
0034 Publish a SSAP on general valuation of assets and liabilities
0035 Review and revise SSAP12
0036 Review and revise SSAP6
0037 Publish SSAP's with more discussion, argument explanation and examples to help interpretation
0038 Require separate disclosure of realised and unrealised reserves
0039 Adopt objective of adopting best practice
0040 Ensure that all SSAP's are individually applicable under both HC and CCA
0041 Specify transition arrangements
0042 Use words with their everyday meanings rather than developing specialised jargon
0043 Publish a SSAP or Guidance Notes on the determination of distributable profits
0044 Revise SSAP14 in line with ED27 to adopt "net equity" approach to consolidations rather than "one company" approach
0045 Abandon articulation of balance sheet and P&P
0046 Try to get SSAP's incorporated into legislation
0047 Avoid retrospectively acting SSAP's (=ED26 1801)
0048 Exclude from scope of SSAP's companies who report to only a small number of shareholders or are otherwise small or private
0049 State the fundamental objective of each SSAP
0050 Publish a SSAP on "related companies", ie companies with substantially the same the same shareholders and/or directors, but which are neither subsidiaries or associates
0051 Produce industry specific SSAP's
0052 Produce a statement of objectives of financial statements
0053 Make less frequent use of materiality in each SSAP but put it in a general statement covering all SSAP's (=NOT 0002)
APPENDIX 3 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY GROUP

3.1 Introduction
3.2 Contingency tables
3.3 Scattergraphs and linear regressions
3.1 INTRODUCTION

The following sections represent the rough working results of the main study. The tabular, graphical and statistical output was obtained directly from the SCSS conversational statistical package. The detailed discussion and summary tables can be found in the main text above in Chapter 19 "The data and their analysis".

Five groups are represented. These are

1 companies;
2 professional firms of accountants;
3 representative bodies of accountants;
4 other representative bodies;
5 others.
3.2 CONTINGENCY TABLES

Introduction

At this level of analysis, each datum represents a proposal-group combination. That is, a proposal restricted to each specific group of individuals by whom the votes were cast. This enables the results to be presented separately for each such group for which data is included in the sample. Both a proposal and a group are as defined above in Chapter 18 "Research approach and method".

Only the results corresponding to the two secondary Contingency Tables of the main text, 19.3.2B for ORIGINAL proposals and 19.3.3B for AMENDMENT proposals are presented here. These results correspond to the main interest of this study. That is, the behaviour of the data for which the hypotheses of Chapter 17 "A naive voting model" predict a change. In other words "Do votes count?".
3.2.1 ORIGINAL PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregator across groups of Contingency Table 19.3.2B of the main text.

In these tables it has not been possible to meaningfully collapse the cells sufficiently to ensure that the expected frequencies are less than five in no more than 20% of the cells. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.2B of the main text, the expected frequency is indicated as the second of the three values in each cell.
## Professional Accounting Standards Setting Processes in the UK

### Contingency Table 3.2.1A: Relationship Between Change and Negative Values of AMV for Companies

2/4 (50.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = 2.000

<table>
<thead>
<tr>
<th>N, E; RX</th>
<th>-1.</th>
<th>0.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>-14 to -3</td>
<td>6</td>
<td>6</td>
<td>12</td>
</tr>
<tr>
<td>6.0</td>
<td>6.0</td>
<td>:</td>
<td></td>
</tr>
<tr>
<td>50.0</td>
<td>50.0</td>
<td>:</td>
<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>2</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>2.0</td>
<td>2.0</td>
<td>:</td>
<td></td>
</tr>
<tr>
<td>50.0</td>
<td>50.0</td>
<td>:</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>8</td>
<td>8</td>
<td>16</td>
</tr>
<tr>
<td>50.0</td>
<td>50.0</td>
<td>:</td>
<td></td>
</tr>
</tbody>
</table>

**Commentary:**

These statistics are not significant and do not justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 3.2.1B: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF ANV FOR PROFESSIONAL FIRMS OF ACCOUNTANTS

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .727

FISHER EXACT = .109 (1-TAILED) = .109 (2-TAILED)
CORR. CHI-SQ = 1.577 SIG. = .209 DF = 1
PHI = .624
GAMMA = 1.000 TVAL = 1.892

<table>
<thead>
<tr>
<th>N,E;RZ</th>
<th>-1.</th>
<th>0.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>-14 to -3</td>
<td>2</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>.7</td>
<td>1.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100.0</td>
<td>.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>2</td>
<td>7</td>
<td>9</td>
</tr>
<tr>
<td>3.3</td>
<td>5.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22.2</td>
<td>77.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>*</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>4</td>
<td>7</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>36.4</td>
<td>63.6</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

These statistics are not significant and do not justify transformation of these data into interval level measures based on the probability of change.

The one-tailed t-statistic is only significant at the 20% level.
CONTINGENCY TABLE 3.2.1C: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR REPRESENTATIVE BODIES OF ACCOUNTANTS

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.

MINIMUM EXPECTED CELL FREQUENCY = .973

<table>
<thead>
<tr>
<th>N, E; R%</th>
<th>-1</th>
<th>0</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>-14 to -3</td>
<td>3</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>1.0</td>
<td>3.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>75.0</td>
<td>25.0</td>
<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>6</td>
<td>27</td>
<td>33</td>
</tr>
<tr>
<td></td>
<td>8.0</td>
<td>25.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>18.2</td>
<td>81.8</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL 9 28 37

24.3 75.7

Commentary:

These statistics are not significant and do not justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 3.2.1D: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR OTHER REPRESENTATIVE BODIES

Commentary:

There are insufficient cells in this table for statistics to be computed.

CONTINGENCY TABLE 3.2.1E: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR OTHERS

4/4 (100.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = 1.846

FISHER EXACT = .217 (1-TAILED) = .266 (2-TAILED)
CORR. CHI-SQ = .621 SIG. = .431 DF = 1
PHI = .386
GAMMA = -.714 TVAL = -1.465

N,E;R;Z -1. 0. TOTAL

-14 to -3 3 3 : 6
 4.2 1.8 :
 50.0 50.0 :

-2 to -1 6 1 : 7
 4.8 2.2 :
 85.7 14.3 :

TOTAL 9 4 : 13
 69.2 30.8 :

Commentary:

These statistics are not significant and do not justify transformation of these data into interval level measures based on the probability of change.
3.2.2 AMENDMENT PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregation across groups of Contingency Table 19.3.3B of the main text.

In these tables it has been necessary to collapse the cells to ensure that the expected frequencies are less than five in no more than 20% of the cells. In some of the tables, it has been possible to meaningfully collapse the cells sufficiently. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.3B of the main text, the expected frequency is indicated as the second of the three values in each cell.
### Contingency Table 3.2.2A: Relationship Between Change and Positive Values of AMV for Companies

1/6 (16.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = 4.531.

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>E</th>
<th>R%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>289</td>
<td>37</td>
<td></td>
<td>326</td>
</tr>
<tr>
<td></td>
<td>273.2</td>
<td>52.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.7</td>
<td>11.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-5</td>
<td>97</td>
<td>31</td>
<td></td>
<td>128</td>
</tr>
<tr>
<td></td>
<td>107.3</td>
<td>20.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>75.8</td>
<td>24.2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6-25</td>
<td>18</td>
<td>10</td>
<td></td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>23.5</td>
<td>4.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>64.3</td>
<td>35.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>404</td>
<td>78</td>
<td></td>
<td>482</td>
</tr>
<tr>
<td></td>
<td>83.8</td>
<td>16.2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Commentary:**

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 3.2.2B: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR PROFESSIONAL FIRMS OF ACCOUNTANTS

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.965

CHI-SQ = 19.344 SIG. = .000 DF = 2
CRAMER'S V = .162 GAMA = .377 TVAL = 3.795

<table>
<thead>
<tr>
<th>N,E;R;X</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>437</td>
<td>69</td>
<td>506</td>
</tr>
<tr>
<td></td>
<td>417.8</td>
<td>88.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.4</td>
<td>13.6</td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>159</td>
<td>52</td>
<td>211</td>
</tr>
<tr>
<td></td>
<td>174.2</td>
<td>36.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>75.4</td>
<td>24.6</td>
<td></td>
</tr>
<tr>
<td>6-25.</td>
<td>10</td>
<td>7</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>14.0</td>
<td>3.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>58.8</td>
<td>41.2</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>606</td>
<td>128</td>
<td>734</td>
</tr>
<tr>
<td></td>
<td>82.6</td>
<td>17.4</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 3.2.2C: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
REPRESENTATIVE BODIES OF ACCOUNTANTS

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.502

<table>
<thead>
<tr>
<th>N,E;RZ</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>288</td>
<td>46</td>
<td>334</td>
</tr>
<tr>
<td></td>
<td>271.3</td>
<td>62.7</td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.2</td>
<td>13.8</td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>94</td>
<td>38</td>
<td>132</td>
</tr>
<tr>
<td></td>
<td>107.2</td>
<td>24.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>71.2</td>
<td>28.8</td>
<td></td>
</tr>
<tr>
<td>6-25.</td>
<td>3</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>6.5</td>
<td>1.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>37.5</td>
<td>62.5</td>
<td></td>
</tr>
</tbody>
</table>

*COMMENTARY:

The chi-square statistic is significant at the 5% level (better
than the 0.1% level). The one-tailed t-statistic is significant
at the 5% level. These statistics justify transformation of these
data into interval level measures based on the probability of
change.
CONTINGENCY TABLE 3.2.2D: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR OTHER REPRESENTATIVE BODIES

2/6 (33.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .224

CHI-SQ = 11.859  SIG. = .003  DF = 2
CRAMER'S V = .226
GAMMA = .551  TVAL = 2.595

N,E;RZ  0.  1.  TOTAL
1.  163  38  :  201
   155.9  45.1  :
   81.1  18.9  :

2-5.  16  14  :  30
   23.3  6.7  :
   53.3  46.7  :

6-25.  1  0  :  1
   .8  .2  :
   100.0  .0  :

TOTAL  180  52  :  232
   77.6  22.4  :

Commentary:

More than 20% of these cells have expected frequencies less than five. As a result, the significance of the chi-square statistic is likely to be overstated.

The chi-square statistic is likely to be significant at the 5% level. The one-tailed t-statistic is only significant at the 10% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 3.2.2E: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR OTHERS

2/6 (33.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .419

<table>
<thead>
<tr>
<th></th>
<th>0</th>
<th>1</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>186</td>
<td>23</td>
<td>209</td>
</tr>
<tr>
<td></td>
<td>179.8</td>
<td>29.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>89.0</td>
<td>11.0</td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>35</td>
<td>11</td>
<td>46</td>
</tr>
<tr>
<td></td>
<td>39.6</td>
<td>6.4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>76.1</td>
<td>23.9</td>
<td></td>
</tr>
<tr>
<td>6-25.</td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>2.6</td>
<td>4.4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>33.3</td>
<td>66.7</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>222</td>
<td>36</td>
<td>258</td>
</tr>
<tr>
<td></td>
<td>86.0</td>
<td>14.0</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

More than 20% of these cells have expected frequencies less than five. As a result, the significance of the chi-square statistic is likely to be overstated.

The chi-square statistic is likely to be significant at the 5% level. The one-tailed t-statistic is only significant at the 10% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
3.3 SCATTERGRAPHS AND LINEAR REGRESSIONS

Introduction

At this level of analysis, each datum represents the proportion, of proposals which were changed, associated with each value of the absolute majority vote, AMV, on these proposals.

The contingency table statistics for ORIGINAL proposals did not justify transformation of the ordinal level data into interval level data. Only results for AMENDMENT proposals are reproduced below.

The analysis is based on a disaggregation across groups of the data in cells AMV=1,CHANGE=0 and AMV=1,CHANGE=1 of Contingency Table 19.3.3A, that is Contingency Tables 3.2.2A–E, above. The outliers have been excluded on the basis set out in Chapter 18 "Research approach and method" of the main text.
Commentary:

The statistics for the pooled disaggregated data are required for the computation of the F-statistic in the test of the homogeneity of the slopes of the regression lines.

With the above exception, the pooling of the disaggregated data is of no underlying meaning. The meaningful aggregation corresponds to the data presented in the main text in Scattergraph 19.4.3 "Relationship between P and AMV for AMENDMENT proposals".
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 3.3A: RELATIONSHIP BETWEEN P AND AMV FOR COMPANIES

DOWN-\(P'P'\) ACROSS-\(AMV'AMV\)

<table>
<thead>
<tr>
<th>Symbol</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>.</td>
<td>1.000+</td>
</tr>
<tr>
<td>:</td>
<td>.706+</td>
</tr>
<tr>
<td>*</td>
<td>.471+</td>
</tr>
<tr>
<td>**</td>
<td>.235</td>
</tr>
<tr>
<td>+</td>
<td>.000+</td>
</tr>
</tbody>
</table>

Symbols:
- . = 1
- : = 2
- * = 3

| RP | .235 |

Mean SD R RSQ SIGF SLOPE INTCP SEE N

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>SD</th>
<th>R</th>
<th>RSQ</th>
<th>SIGF</th>
<th>SLOPE</th>
<th>INTCP</th>
<th>SEE</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>.36</td>
<td>.19</td>
<td>.471</td>
<td>.222</td>
<td>.085</td>
<td>2.02</td>
<td>.23</td>
<td>.18</td>
<td>10</td>
</tr>
<tr>
<td>AMV</td>
<td>6.40</td>
<td>4.43</td>
<td>10.75</td>
<td>2.56</td>
<td>4.14</td>
<td>14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AMV</td>
<td>9.36</td>
<td>7.33</td>
<td>10.75</td>
<td>2.56</td>
<td>4.14</td>
<td>14</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

The slope of the regression line is 0.02.

\(R^2\) is 0.222. The one-tailed significance is 0.043.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 3.3B: RELATIONSHIP BETWEEN P AND AMV FOR PROFESSIONAL FIRMS OF ACCOUNTANTS

<table>
<thead>
<tr>
<th>DOWN-P</th>
<th>ACROSS-AMV</th>
<th>SYMBOLS</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>RA</td>
<td>RP</td>
</tr>
<tr>
<td>1.000+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.706+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.471+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.235+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.000+</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MEAN</th>
<th>SD</th>
<th>R</th>
<th>RSQ</th>
<th>SIGF</th>
<th>SLOPE</th>
<th>INTCP</th>
<th>SEE</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>.39</td>
<td>.19</td>
<td>.799</td>
<td>.639</td>
<td>.009</td>
<td>.02</td>
<td>.11</td>
<td>.12</td>
</tr>
<tr>
<td>AMV</td>
<td>4.50</td>
<td>2.45</td>
<td>10.20</td>
<td>.53</td>
<td>1.59</td>
<td>8</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>AMV</td>
<td>5.50</td>
<td>3.03</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

The slope of the regression line is 0.06.

R^2 is 0.639. The one-tailed significance is 0.005.
SCATTERGRAPH 3.3C: RELATIONSHIP BETWEEN P AND AMV FOR REPRESENTATIVE BODIES OF ACCOUNTANTS

<table>
<thead>
<tr>
<th>P</th>
<th>SD</th>
<th>R</th>
<th>Rsq</th>
<th>Sigf</th>
<th>Slope</th>
<th>Intcp</th>
<th>See</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>.30</td>
<td>.11</td>
<td>.971</td>
<td>.003</td>
<td>7.02</td>
<td>8.02</td>
<td>3.02</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>AMV</td>
<td>3.00</td>
<td>1.58</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AMV</td>
<td>5.11</td>
<td>2.93</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

The slope of the regression line is 0.07.

$R^2$ is 0.943. The one-tailed significance is 0.002.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 3.3D: RELATIONSHIP BETWEEN P AND AMV FOR OTHER REPRESENTATIVE BODIES

<table>
<thead>
<tr>
<th>DOWN-P</th>
<th>ACROSS-AMV</th>
<th>RAP</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000+</td>
<td>I</td>
<td>I</td>
</tr>
<tr>
<td>.706+</td>
<td>I</td>
<td>I</td>
</tr>
<tr>
<td>.471+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.235+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.000RA</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

SYMBOLS:

- = 1
: = 2
* = 3

1.000+ 1.00 5.41-8. -02 .56 3

Commentary:

These statistics are most significant at the 5% level.

The one-tailed significance is 0.065.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 3.3E: RELATIONSHIP BETWEEN P AND AMV FOR OTHERS

DOWN-P'P' ACROSS-AMV'A'

<table>
<thead>
<tr>
<th>RA</th>
<th>RP</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000+</td>
<td>.706+</td>
</tr>
<tr>
<td>1.000+</td>
<td>.471+</td>
</tr>
<tr>
<td>1.000+</td>
<td>.235+</td>
</tr>
<tr>
<td>1.000+</td>
<td>.000RA</td>
</tr>
</tbody>
</table>

SYMBOLES :

*: = 1
*: = 2
*: = 3

++----------+----------++
| 0 | 12.5 | 25.0 |

MEAN SD R RSQ SIGF SLOPE INTCP SEE N
P .22 8.02 .794 .630 .103 5.02 .10 6.02 4
AMV 2.50 1.29 13.40 -.45 .96 4
AMV 5.00 3.46 8

Commentary:

These statistics are not significant at the 5% level.
The one-tailed significance is 0.057.
APPENDIX 4 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY ISSUE

4.1 Introduction
4.2 Contingency tables
4.3 Scattergraphs and linear regressions
APPENDIX 4 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY ISSUE

4.1 INTRODUCTION

The following sections represent the rough working results of the main study. The tabular, graphical and statistical output was obtained directly from the SCSS conversational statistical package. The detailed discussion and summary tables can be found in the main text above in Chapter 19 "The data and their analysis".

Five issues are represented. These are

1 accounting for associated companies (ED1, SSAP1, ED25 & SSAP1)
2 accounting for investment properties (ED16 & SSAP19)
3 accounting for foreign currencies (ED16, ED21, ED27 & SSAP20)
4 accounting for groups (ED20 & SSAP14)
5 accounting for post balance sheet events and contingencies (ED22, ED23, SSAP17 & SSAP18)
4.2 CONTINGENCY TABLES

Introduction

At this level of analysis, each datum represents a proposal–issue combination. That is, a proposal restricted to each specific issue on which votes were cast. This enables the results to be presented separately for each such issue for which data is included in the sample. Both a proposal and an issue are as defined above in Chapter 18 "Research approach and method".

Only the results corresponding to the two secondary Contingency Tables of the main text, 19.3.2B for ORIGINAL proposals and 19.3.3B for AMENDMENT proposals, are presented here. These results correspond to the main interest of this study. That is, the behaviour of the data for which the hypotheses of Chapter 17 "A naive voting model" predict a change. In other words "Do votes count?".
4.2.1 ORIGINAL PROPOSALS

Introduction

The following contingency table represents a disaggregation across issues of Contingency Table 19.3.2B of the main text.

In this table it has not been possible to meaningfully collapse the cells sufficiently to ensure that the expected frequencies are less than five in no more than 20% of the cells. As a result, the significance of the chi-square statistic is likely to be overstated in this table. As in Contingency Table 19.3.2B of the main text, the expected frequency is indicated as the second of three values in each cell.

Except for the one issue of foreign currencies (ED16, ED21, ED27 & SSAP20), there are insufficient cells in these tables for statistics to be generated. Only this one result is reproduced.
CONTINGENCY TABLE 4.2.1A: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR FOREIGN CURRENCIES (ED16, ED21, ED27, SSAP20)

4/4 (100.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 2.500

FISHER EXACT = .500 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .200
GAMMA = .385 TVAL = .645

N,E;RZ -1. 0. TOTAL
-19 to -3 3 2 5
2.5 2.5
60.0 40.0

-2 to -1 2 3 5
2.5 2.5
40.0 60.0

TOTAL 5 5 10
50.0 50.0

Commentary:

These statistics are not significant.
4.2.2 AMENDMENT PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregation across issues of Contingency Table 19.3.3B of the main text.

In these tables it has been necessary to collapse the cells to ensure that the expected frequencies are less than five in no more than 20% of the cells. As in Contingency Table 19.3.3B of the main text, the expected frequency is indicated as the second of the three values in each cell.
CONTINGENCY TABLE 4.2.2A: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ASSOCIATED COMPANIES (ED1, SSAP1, ED25, SSAP1)

1/6 (16.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 4.458

<table>
<thead>
<tr>
<th></th>
<th>CHANGE</th>
<th></th>
<th></th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.</td>
<td>1.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>287</td>
<td>27</td>
<td></td>
<td>314</td>
</tr>
<tr>
<td></td>
<td>277.2</td>
<td>36.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>91.4</td>
<td>8.6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>146</td>
<td>22</td>
<td></td>
<td>168</td>
</tr>
<tr>
<td></td>
<td>148.3</td>
<td>19.7</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.9</td>
<td>13.1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6-32.</td>
<td>26</td>
<td>12</td>
<td></td>
<td>38</td>
</tr>
<tr>
<td></td>
<td>33.5</td>
<td>4.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>68.4</td>
<td>31.6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>459</td>
<td>61</td>
<td></td>
<td>520</td>
</tr>
<tr>
<td></td>
<td>88.3</td>
<td>11.7</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

This issue is defined as that based on ED1 "Accounting for the results of associated companies" published in June 1970. CHANGE is measured as the difference between ED1 and SSAP1 "Accounting for the results of associated companies" published in January 1971; plus the difference between SSAP1 and ED25 "Accounting for the results of associated companies" published in October 1979; plus the difference between ED25 and SSAP1 "Accounting for associated companies" published in April 1982.

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is almost significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 4.2.2B: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR INVESTMENT PROPERTIES
(ED16, ED26, SSAP19)

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.509

<table>
<thead>
<tr>
<th>N,EX;RX</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>84</td>
<td>9</td>
<td>93</td>
</tr>
<tr>
<td></td>
<td>80.7</td>
<td>12.3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>90.3</td>
<td>9.7</td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>41</td>
<td>6</td>
<td>47</td>
</tr>
<tr>
<td></td>
<td>40.8</td>
<td>6.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>87.2</td>
<td>12.8</td>
<td></td>
</tr>
<tr>
<td>6-32.</td>
<td>13</td>
<td>6</td>
<td>19</td>
</tr>
<tr>
<td></td>
<td>16.5</td>
<td>2.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>68.4</td>
<td>31.6</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>138</td>
<td>21</td>
<td>159</td>
</tr>
<tr>
<td></td>
<td>86.8</td>
<td>13.2</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

This issue is defined as that based on ED16 "Supplement to
extraordinary items and prior year adjustments" published in
September 1973. CHANGE is measured as the difference between ED16
and ED26 "Accounting for investment properties" published in
September 1980; plus the difference between between ED26 and
SSAP19 "Accounting for investment properties" published in
November 1981.

The chi-square statistic is significant at the 5% level (better
than the 4% level). The one-tailed t-statistic is only
significant at the 15% level. These statistics justify
transformation of these data into interval level measures based
on the probability of change.
CONTINGENCY TABLE 4.2.2C: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF ANV
FOR FOREIGN CURRENCIES
(ED16, ED21, ED27, SSAP20)

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 3.829

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>215</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>204.8</td>
<td>31.2</td>
</tr>
<tr>
<td></td>
<td>91.1</td>
<td>8.9</td>
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<tr>
<td>2-5</td>
<td>124</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>125.0</td>
<td>19.0</td>
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<tr>
<td></td>
<td>86.1</td>
<td>13.9</td>
</tr>
<tr>
<td>6-32</td>
<td>16</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>25.2</td>
<td>3.8</td>
</tr>
<tr>
<td></td>
<td>55.2</td>
<td>44.8</td>
</tr>
<tr>
<td>TOTAL</td>
<td>355</td>
<td>54</td>
</tr>
<tr>
<td></td>
<td>86.8</td>
<td>13.2</td>
</tr>
</tbody>
</table>

Commentary:

This issue is also defined as that based on ED16 "Supplement to extraordinary items and prior year adjustments" published in September 1973. CHANGE is measured as the difference between ED16 and ED21 "Accounting for foreign currency transactions" published in September 1977; plus the difference between ED21 and ED27 "Accounting for foreign currency translations" published in October 1980; plus the difference between ED27 and SSAP20 "Accounting for foreign currency translations" published in April 1983.

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
### Contingency Table 4.2.2D: Relationship between Change and Positive Values of AMV for Group Accounts (ED20, SSAP14)

1/6 (16.0%) of the valid cells have expected cell frequency less than 5.0.

<table>
<thead>
<tr>
<th>MINIMUM EXPECTED CELL FREQUENCY</th>
<th>2.518</th>
</tr>
</thead>
</table>

**Chi-Sq** = 7.680  **Sig.** = 0.021  **DF** = 2

**Cramer's V** = 0.199  **Gamma** = 0.451  **TVAL** = 2.506

<table>
<thead>
<tr>
<th>N,E;R%</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>108</td>
</tr>
<tr>
<td></td>
<td>101.5</td>
</tr>
<tr>
<td></td>
<td>91.5</td>
</tr>
<tr>
<td>2-5</td>
<td>44</td>
</tr>
<tr>
<td></td>
<td>49.0</td>
</tr>
<tr>
<td></td>
<td>77.2</td>
</tr>
<tr>
<td>6-32</td>
<td>14</td>
</tr>
<tr>
<td></td>
<td>15.5</td>
</tr>
<tr>
<td></td>
<td>77.8</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>166.</td>
</tr>
<tr>
<td></td>
<td>86.0</td>
</tr>
<tr>
<td></td>
<td>193</td>
</tr>
</tbody>
</table>

**Commentary:**

This issue is defined as that based on ED20 "Group accounts" published in July 1977. CHANGE is measured as the difference between ED20 and SSAP14 "Group accounts" published in September 1978.

The chi-square statistic is significant at the 5% level (better than the 2.5% level). The one-tailed t-statistic is only significant at the 10% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 4.2.2E: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR IAS10
(ED22, ED23, SSAP17, SSAP18)

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 4.437

CHI-SQ = 20.086 SIG. = .000 DF = 2
CRAMER’S V = .376 GAMMA = .568 TVAL = 3.348

<table>
<thead>
<tr>
<th>N,E;RZ</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>60</td>
<td>8</td>
<td>68</td>
</tr>
<tr>
<td></td>
<td>53.6</td>
<td>14.4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.2</td>
<td>11.8</td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>43</td>
<td>10</td>
<td>53</td>
</tr>
<tr>
<td></td>
<td>41.8</td>
<td>11.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>81.1</td>
<td>18.9</td>
<td></td>
</tr>
<tr>
<td>6-32.</td>
<td>9</td>
<td>12</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>16.6</td>
<td>4.4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>42.9</td>
<td>57.1</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>112</td>
<td>30</td>
<td>142</td>
</tr>
<tr>
<td></td>
<td>78.9</td>
<td>21.1</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

This issue is defined as that based on both ED22 "Accounting for post balance sheet events" published in February 1978 and ED23 "Accounting for contingencies" published in November 1978. CHANGE is measured as the difference between ED22 and SSAP17 "Accounting for post balance sheet events" published in August 1980; plus the difference between ED23 and SSAP18 "Accounting for contingencies" published in August 1980.

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
4.3 SCATTERGRAPHS AND LINEAR REGRESSIONS

Introduction

At this level of analysis, each datum represents the proportion, of proposals which were changed, associated with each value of the absolute majority vote, AMV, on these proposals.

The contingency table statistics for ORIGINAL proposals did not justify transformation of the ordinal level data into interval level data. Only results for AMENDMENT proposals are reproduced below.

The analysis is based on a disaggregation across groups of the data in cells AMV=1, CHANGE=0 and AMV=1, CHANGE=1 of Contingency Table 19.3.3A, that is Contingency Tables 3.2.2A-E, above. The outliers have been excluded on the basis set out in Chapter 18 "Research approach and method" of the main text.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 4.3: RELATIONSHIP BETWEEN P AND AMV FOR ALL ISSUES POOLED

Down-P'P' Across-AMV'A'

Symbols:
1.000+ I = 1 - 2
I : = 3
I * = 4

<table>
<thead>
<tr>
<th></th>
<th>RA</th>
<th>RP</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.706+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.471+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.235+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.000+</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Means and SD:

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>SD</th>
<th>R</th>
<th>RSQ</th>
<th>SIGF</th>
<th>SLOPE</th>
<th>INTCP</th>
<th>SEE</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>.30</td>
<td>.18</td>
<td>.758</td>
<td>.574</td>
<td>.000</td>
<td>3.02</td>
<td>.12</td>
<td>.12</td>
<td>41</td>
</tr>
<tr>
<td>AMV</td>
<td>6.32</td>
<td>4.75</td>
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<td></td>
<td></td>
<td></td>
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<td>41</td>
</tr>
<tr>
<td>AMV</td>
<td>10.08</td>
<td>7.29</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>78</td>
</tr>
</tbody>
</table>

Commentary:

The statistics for the pooled disaggregated data are required for the computation of the F-statistic in the test of the homogeneity of the shapes of the regression lines.

With the above exception, the pooling of the disaggregated data is of no underlying meaning. The meaningful aggregation corresponds to the data presented in the main text in Scattergraph 19.4.3 "Relationship between P and AMV for AMENDMENT proposals".

Appendix 4 Page 13
The slope of the regression line is 0.04.

$R^2$ is 0.687. The one-tailed significance is 0.001.
The slope of the regression line is 0.04.

$R^2$ is 0.981. The one-tailed significance is better than 0.0005.
### Scattergraph 4.3C: Relationship Between P and AMV for Foreign Currencies

**Symbols:**
- $= 1$
- $: = 2$
- $P * = 3$

#### Down-P'P' Across-AMV'A'

<table>
<thead>
<tr>
<th></th>
<th>RA</th>
<th>Symbols</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000+</td>
<td>I</td>
<td></td>
</tr>
<tr>
<td>.706+</td>
<td>I</td>
<td></td>
</tr>
<tr>
<td>.471+</td>
<td>I</td>
<td></td>
</tr>
<tr>
<td>.235+</td>
<td>I</td>
<td></td>
</tr>
<tr>
<td>.000RA</td>
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</tr>
</tbody>
</table>

---

**Mean SD R Rsq SigF Slop Intcp See N**

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<tr>
<th></th>
<th>P</th>
<th>AMV</th>
<th>AMV</th>
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</thead>
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<tr>
<td>Mean</td>
<td>.28</td>
<td>7.27</td>
<td>11.70</td>
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<tr>
<td>SD</td>
<td>.16</td>
<td>5.35</td>
<td>8.10</td>
</tr>
<tr>
<td>R</td>
<td>.807</td>
<td>.651</td>
<td>.001</td>
</tr>
<tr>
<td>Rsq</td>
<td>.651</td>
<td>.263</td>
<td>.263</td>
</tr>
<tr>
<td>SigF</td>
<td>.001</td>
<td>.001</td>
<td>.001</td>
</tr>
<tr>
<td>Slope</td>
<td>2.02</td>
<td>-.33</td>
<td>3.33</td>
</tr>
<tr>
<td>Intcp</td>
<td>.10</td>
<td>.33</td>
<td>.33</td>
</tr>
<tr>
<td>See</td>
<td>.10</td>
<td>.33</td>
<td>.33</td>
</tr>
<tr>
<td>N</td>
<td>11</td>
<td>11</td>
<td>20</td>
</tr>
</tbody>
</table>

**Commentary:**

The slope of the regression line is 0.02.

$R^2$ is 0.651. The one-tailed significance is better than 0.001.
SCATTERGRAPH 4.3D: RELATIONSHIP BETWEEN P AND AMV
FOR GROUP ACCOUNTS
(ED20, SSAP14)

DOWN-P'P' ACROSS-AMV'AMV'
I
1.000+
I
I
I
.706+
I
I
I
.471+
I
I
I
.235+
I
I
I
.000+

<table>
<thead>
<tr>
<th>MEAN</th>
<th>SD</th>
<th>R</th>
<th>RSQ</th>
<th>SIGF</th>
<th>SLOPE</th>
<th>INTCP</th>
<th>SEE</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>.29</td>
<td>.14</td>
<td>.879</td>
<td>.773</td>
<td>.005</td>
<td>2.02</td>
<td>16.0</td>
<td>7</td>
</tr>
<tr>
<td>AMV</td>
<td>6.00</td>
<td>5.89</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>AMV</td>
<td>8.54</td>
<td>5.78</td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Commentary:

The slope of the regression line is 0.02.

$R^2$ is 0.773. The one-tailed significance is 0.003.
Commentary:

The slope of the regression line is 0.04.

$R^2$ is 0.355. The one-tailed significance is 0.040.
APPENDIX 5 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY EXPOSURE
DRAFT

5.1 Introduction
5.2 Contingency tables
5.3 Scattergraphs and linear regressions
APPENDIX 5 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY EXPOSURE DRAFT

5.1 INTRODUCTION

The following sections represent the rough working results of the main study. The tabular, graphical and statistical output was obtained directly from the SCSS conversational statistical package. The detailed discussion and summary tables can be found in the main text above in Chapter 19 "The data and their analysis".

Ten exposure drafts are represented

1. ED1 "Accounting for the results of associated companies"
2. SSAP1 "Accounting for the results of associated companies"
3. ED16 "Supplement to extraordinary items and prior year adjustments"
4. ED20 "Group accounts"
5. ED21 "Accounting for foreign currency transactions"
6. ED22 "Accounting for post balance sheet events"
7. ED23 "Accounting for contingencies"
8. ED25 "Accounting for the results of associated companies"
9. ED26 "Accounting for investment property companies"
10. ED27 "Accounting for foreign currency translations"
5.2 CONTINGENCY TABLES

Introduction

At this level of analysis, each datum represents a proposal—exposure draft combination. That is, a proposal restricted to each specific exposure draft on which votes were cast. This enables the results to be presented separately for each such exposure draft for which data is included in the sample. Both a proposal and an exposure draft are as defined above in Chapter 18 "Research approach and method".

Only the results corresponding to the two secondary Contingency Tables of the main text, 19.3.2B for ORIGINAL proposals and 19.3.3B for AMENDMENT proposals, are presented here. These results correspond to the main interest of this study. That is, the behaviour of the data for which the hypotheses of Chapter 17 "A naive voting model" predict a change. In other words "Do votes count?".
5.2.1 ORIGINAL PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregation across exposure drafts of Contingency Table 19.3.2B of the main text.

In these tables it has not been possible to meaningfully collapse the cells sufficiently to ensure that the expected frequencies are less than five in no more than 20% of the cells. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.2B of the main text, the expected frequency is indicated as the second of the three values in each cell.

Except for the two exposure drafts ED16 and ED21, there are insufficient cells in these tables for statistics to be generated. Only those two results are reproduced.
CONTINGENCY TABLE 5.2.1A: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ED16

4/4 (100.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = .500

Fisher Exact = .500 (1-tailed) = 1.000 (2-tailed)
Corr. Chi-Sq = .000 Sig. = 1.000 DF = 1
PHI = 1.000
Gamma = 1.000 TVAL = .000

<table>
<thead>
<tr>
<th>N,E;RZ</th>
<th>-1.</th>
<th>0.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>-19 to -3</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>.5</td>
<td>.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100.0</td>
<td>.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>.5</td>
<td>.5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.0</td>
<td>100.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>•••••</td>
<td>•••••</td>
<td>•••••</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>50.0</td>
<td>50.0</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

These statistics are not significant.
CONTINGENCY TABLE 5.2.1B: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ED21

4/4 (100.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.778

FISHER EXACT = .643 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .100
GAMMA = .200 TVAL = .301

<table>
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<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>-19 to -3</td>
<td>3</td>
<td>2</td>
<td>5</td>
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<tr>
<td></td>
<td>2.8</td>
<td>2.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>60.0</td>
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<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>2</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>2.2</td>
<td>1.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>50.0</td>
<td>50.0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>5</td>
<td>4</td>
<td>9</td>
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<tr>
<td></td>
<td>55.6</td>
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<td></td>
</tr>
</tbody>
</table>

Commentary:

These statistics are not significant.
5.2.2 AMENDMENT PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregation across exposure drafts of Contingency Table 19.3.3B of the main text.

In these tables it has been necessary to collapse the cells to ensure that the expected frequencies are less than five in no more than 20% of the cells. In some of the tables, it has not been possible to meaningfully collapse the cells sufficiently. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.3B of the main text, the expected frequency is indicated as the second of the three values in each cell.
CONTINGENCY TABLE 5.2.2A: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED1

1/6 (16.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.356

<p>| | | | | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
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<td>N,E;R</td>
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<td>TOTAL</td>
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<tr>
<td></td>
<td>95.1</td>
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<td>76</td>
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<td>68.2</td>
<td>7.8</td>
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<td>6-32.</td>
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<td>73.9</td>
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<td>TOTAL</td>
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<td>21</td>
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<td>89.8</td>
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</tbody>
</table>

Commentary:

This exposure draft is ED1 "Accounting for the results of associated companies" published in June 1970. CHANGE is measured as the difference between ED1 and SSAP1 "Accounting for the results of associated companies" published in January 1971.

The chi-square statistic is significant at the 5% level (better than the 3% level). The one-tailed t-statistic is only significant at the 20% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.2B: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR SSAP1

1/6 (16.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.095

<table>
<thead>
<tr>
<th>CHI-SQ</th>
<th>SIG.</th>
<th>DF</th>
<th>CRAMER'S V</th>
<th>GAMMA</th>
<th>TVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.424</td>
<td>.000</td>
<td>2</td>
<td>.3826</td>
<td>.639</td>
<td>3.051</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>N,E;RZ</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>86</td>
<td>8</td>
<td>94</td>
</tr>
<tr>
<td></td>
<td>79.3</td>
<td>14.7</td>
<td></td>
</tr>
<tr>
<td></td>
<td>91.5</td>
<td>8.5</td>
<td></td>
</tr>
<tr>
<td>2-5.</td>
<td>36</td>
<td>10</td>
<td>46</td>
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<tr>
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<td>38.8</td>
<td>7.2</td>
<td></td>
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<tr>
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<td>78.3</td>
<td>21.7</td>
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<tr>
<td>6-32.</td>
<td>2</td>
<td>5</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>5.9</td>
<td>1.1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>28.6</td>
<td>71.4</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
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<td>23</td>
<td>147</td>
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<tr>
<td></td>
<td>84.4</td>
<td>15.6</td>
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</tbody>
</table>

Commentary:

This exposure draft is SSAP1 "Accounting for the results of associated companies" published in January 1971. CHANGE is measured as the difference between SSAP1 and ED25 "Accounting for the results of associated companies" published in October 1979.

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
**CONTINGENCY TABLE 5.2.2C: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED16**

<table>
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<tr>
<th>Change Range</th>
<th>N</th>
<th>E</th>
<th>Frequency</th>
<th>Expected Frequency</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>41</td>
<td>9</td>
<td>50</td>
<td>41.9</td>
</tr>
<tr>
<td>82.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2-5</td>
<td>24</td>
<td>1</td>
<td>25</td>
<td>20.9</td>
</tr>
<tr>
<td>20.9</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>96.0</td>
<td></td>
<td>4</td>
<td>4.0</td>
<td>4.1</td>
</tr>
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<td>6-32</td>
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<tr>
<td>40.0</td>
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<td>.8</td>
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<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>67</td>
<td>13</td>
<td>80</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

This exposure draft is ED16 "Supplement to extraordinary items and prior year adjustments" published in September 1973. CHANGE is measured as the difference between ED16 and each of ED21 "Accounting for foreign currency transactions" published in September 1977 and ED26 "Accounting for investment properties" published in September 1980.

More than 20% of these cells have expected frequencies less than five. As a result, the significance of the chi-square statistic is likely to be overstated. The one-handed t-statistic is not significant.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

CONTINGENCY TABLE 5.2.2D: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR ED20

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.518

<table>
<thead>
<tr>
<th>CHI-SQ</th>
<th>SIG.</th>
<th>DF</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.680</td>
<td>0.021</td>
<td>2</td>
</tr>
</tbody>
</table>

CRAMER’S V = .199
GAMMA = .451
TVAL = 2.506

<table>
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<th>N,E;RZ</th>
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<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
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<td>10</td>
<td>118</td>
</tr>
<tr>
<td></td>
<td>101.5</td>
<td>16.5</td>
<td>:</td>
</tr>
<tr>
<td></td>
<td>91.5</td>
<td>8.5</td>
<td>:</td>
</tr>
<tr>
<td>2-5</td>
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<td>13</td>
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</tr>
<tr>
<td></td>
<td>49.0</td>
<td>8.0</td>
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<tr>
<td></td>
<td>77.2</td>
<td>22.8</td>
<td>:</td>
</tr>
<tr>
<td>6-32</td>
<td>14</td>
<td>4</td>
<td>18</td>
</tr>
<tr>
<td></td>
<td>15.5</td>
<td>2.5</td>
<td>:</td>
</tr>
<tr>
<td></td>
<td>77.8</td>
<td>22.2</td>
<td>:</td>
</tr>
</tbody>
</table>

TOTAL 166 27 193
86.0 14.0 |

Commentary:

This exposure draft is ED20 "Group accounts" published in July 1977. CHANGE is measured as the difference between ED20 and SSAP14 "Group accounts" published in September 1978.

The chi-square statistic is significant at the 5% level (better than the 2.5% level). The one-tailed t-statistic is only significant at the 10% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.2E: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR ED21

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.955

<table>
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<th>TOTAL</th>
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<td>6</td>
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<td></td>
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<tr>
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<td>12.0</td>
<td>14</td>
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<tr>
<td></td>
<td>42.9</td>
<td>57.1</td>
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<td>TOTAL</td>
<td>154</td>
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<td>86.0</td>
<td>179</td>
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**Commentary:**

This exposure draft is ED21 "Accounting for foreign currency transactions" published in September 1977. CHANGE is measured as the difference between ED21 and ED27 "Accounting for foreign currency translations" published in October 1980.

The chi-square statistic is significant at the 5% level (better than the 0.1% level). The one-tailed t-statistic is significant at the 5% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.2F: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED22

1/6 (16.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 2.273

CHI-SQ = 9.362 SIG. = .009 DF = 2
CRAMER’S V = .377 GAMMA = .501 TVAL = 2.008

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<td>28</td>
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<td>84.8</td>
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<td>5.2</td>
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<td>17.4</td>
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<td>10</td>
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<td>7.7</td>
<td>2.3</td>
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<tr>
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<td>60.0</td>
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Commentary:

This exposure draft is ED22 "Accounting for post balance sheet events" published in February 1978. CHANGE is measured as the difference between ED22 and SSAP17 "Accounting for post balance sheet events" published in August 1980.

The chi-square statistic is significant at the 5% level (better than the 1% level). The one-tailed t-statistic is only significant at the 10% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.2G: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR ED23

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.171

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<tr>
<td></td>
<td>1/6</td>
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</tr>
<tr>
<td></td>
<td>(16.0%)</td>
<td>(16.0%)</td>
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<tr>
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<td>OF THE</td>
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<td></td>
<td>VALID</td>
<td></td>
</tr>
<tr>
<td></td>
<td>CELLS</td>
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CHI-SQ = 11.169 SIG. = .004 DF = 2
CRAMER'S V = .383 GAMMA = .637 TVAL = 2.768

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<tbody>
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<td>24.1</td>
<td>5.9</td>
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</table>

Commentary:

This exposure draft is ED23 "Accounting for contingencies" published in November 1978. CHANGE is measured as the difference between ED23 and SSAP18 "Accounting for contingencies" published in August 1980.

The chi-square statistic is significant at the 5% level (better than the 0.5% level). The one-tailed t-statistic is only significant at the 6% level. These statistics justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.2H: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED25

2/6 (33.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = .810

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<td>46</td>
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<td>41.3</td>
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</tr>
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<td></td>
<td>87.5</td>
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</tr>
<tr>
<td>TOTAL</td>
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<td>168</td>
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<tr>
<td></td>
<td>89.9</td>
<td>10.1</td>
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</table>

Commentary:

This exposure draft is ED25 "Accounting for the results of associated companies" published in October 1979. CHANGE is measured as the difference between ED25 and SSAP1 "Accounting for associated companies" published in April 1983.

More than 20% of these cells have expected frequencies less than five. As a result, the chi-square statistic is likely to be overstated. The statistics are not significant at the 5% level and do not justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.21: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED26

2/6 (33.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 1.677

<p>| | | |</p>
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<tbody>
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</tr>
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<td>34.0</td>
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<td>10.5</td>
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</tbody>
</table>

Commentary:

This exposure draft is ED26 "Accounting for investment properties" published in September 1980. CHANGE is measured as the difference between ED26 and SSAP19 "Accounting for investment properties" published in November 1981.

More than 20% of these cells have expected frequencies less than five. As a result, the significance of the chi-square statistic is likely to be overstated.

The chi-square statistic is not likely to be significant at the 5% level. The one-tailed t-statistic is only significant at the 10% level. These statistics do not justify transformation of these data into interval level measures based on the probability of change.
CONTINGENCY TABLE 5.2.2J: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV
FOR ED27

1/6 (16.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.686

| CHI-SQ = | 4.160 | SIG. = | .125 | DF = 2 |
| CRAMER'S V = | .150 |
| GAMMA = | .273 | TVAL = | 1.297 |

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<td>10.7</td>
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<td>86.7</td>
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<td>69.2</td>
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Commentary:

This exposure draft is ED27 "Accounting for foreign currency translations" published in October 1980. CHANGE is measured as the difference between ED27 and SSAP20 "Accounting for foreign currency translations" published in April 1983.

The chi-square statistic is only significant at the 12.5% level. The one-tailed statistic is only significant at the 20% level. These statistics do not justify transformation of these data into interval level measures based on the probability of change.
5.3 SCATTERGRAPHS AND LINEAR REGRESSIONS

Introduction

At this level of analysis, each datum represents the proportion, of proposals which were changed, associated with each value of the absolute majority vote, AMV, on these proposals.

The contingency table statistics for ORIGINAL proposals did not justify transformation of the ordinal level data into interval level data. Only results for AMENDMENT proposals are reproduced below.

The analysis is based on a disaggregation across groups of the data in cells AMV=1,CHANGE=0 and AMV=1,CHANGE=1 of Contingency Table 19.3.3A, that is Contingency Tables 3.2.2A-E, above. The outliers have been excluded on the basis set out in Chapter 18 "Research approach and method" of the main text.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 5.3: RELATIONSHIP BETWEEN P AND AMV FOR ALL EXPOSURE DRAFTS POOLED

DOWN-P'P' ACROSS-AMV'A'

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<tr>
<td>.706+</td>
<td></td>
<td></td>
</tr>
<tr>
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<tr>
<td>.235+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.000RA</td>
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<td>.0</td>
<td>16.0</td>
<td>32.0</td>
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</tbody>
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MEAN  SD  R  RSQ SIGF SLOPE INTCP SEE  N
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<td>P</td>
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Commentary:

The statistics for the pooled disaggregated data are required for the computation of the F-statistic in the test of the homogeneity of the shapes of the regression lines.

With the above exception, the pooling of the disaggregated data is of no underlying meaning. The meaningful aggregation corresponds to the data presented in the main text in Scattergraph 19.4.3 "Relationship between P and AMV for AMENDMENT proposals".

Appendix 5 Page 19
SCATTERGRAPH 5.3A: RELATIONSHIP BETWEEN P AND AMV FOR EDI

<table>
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<th>RP</th>
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<td></td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
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</tr>
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+RA-----------------------------++
|     |     |     |     |
| 0   | 16.0| 32.0|

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<th>R</th>
<th>RSQ</th>
<th>SIGF</th>
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<th>INTCP</th>
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</table>

Commentary:

The slope of the regression line is 0.04.

R² is 0.817. The one-tailed significance is 0.004.
SCATTERGRAPH 5.3B: RELATIONSHIP BETWEEN P AND AMV
FOR SSAPI

DOWN-P P' ACROSS-AMV' A'
I RA RP
1.000+
I I I
I I I
.706+ I I I
I I I
.471+ I I I
I I I
.235+ I I I
I I RP
.000+
+RA-------------------------+

MEAN  SD  R  RSQ  SIGF  SLOPE  INTCP  SEE  N
P  .18  9. -02  .804  .647  .203  7. -02  5. -02  7. -02  3
AMV  2.00  1.00  9.44  .27  .84  3
AMV  6.11  4.37  9

Commentary:

These statistics are not significant at the 5% level.

The one-tailed significance is 0.102.
**PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK**

**SCATTERGRAPH 5.3C: RELATIONSHIP BETWEEN P AND AMV FOR ED16**

**Symbols:**
- `*` = 1
- `:` = 2
- `*` = 3

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<th>I</th>
<th>.706+</th>
<th>I</th>
<th>.471+</th>
<th>I</th>
<th>.235R$</th>
<th>I</th>
<th>.000+</th>
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</table>

$R$ represents two or more coincident variables

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<th>Across-AMV&quot;A&quot;</th>
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<td>I</td>
<td>I</td>
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<td>.471+</td>
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<td>I</td>
</tr>
<tr>
<td>.000+</td>
<td></td>
</tr>
</tbody>
</table>

Commentary:

These statistics are not significant.
The slope of the regression line is 0.02.

R² is 0.773. The one-tailed significance is 0.003.
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SCATTERGRAPH 5.3K: RELATIONSHIP BETWEEN P AND AMV FOR ED21

DOWN-P'P" ACROSS-AMV'A"

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<td>.070+</td>
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<table>
<thead>
<tr>
<th>IMAGE SYMBOL</th>
</tr>
</thead>
<tbody>
<tr>
<td>. . . . . . . . .</td>
</tr>
</tbody>
</table>

Commentary:

The slope of the regression line is 0.03.

$R^2$ is 0.670. The one-tailed significance is 0.001.
Commentary:

The slope of the regression line is 0.07.

$R^2$ is 0.810. The one-tailed significance is 0.010.
Commentary:

The slope of the regression line is 0.05.

$R^2$ is 0.565. The one-tailed significance is 0.036.
Commentary:

The slope of the regression line is 0.04.

$R^2$ is 0.940. The one-tailed significance is 0.008.
**SCATTERGRAPH 5.3H: RELATIONSHIP BETWEEN P AND AMV FOR ED26**

**DOWN-P'P' ACROSS-AMV'A'**

<table>
<thead>
<tr>
<th>RAP</th>
<th>SYMBOLS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.000+</td>
<td>1</td>
</tr>
<tr>
<td>.706+</td>
<td>2</td>
</tr>
<tr>
<td>.471+</td>
<td>3</td>
</tr>
<tr>
<td>.235+</td>
<td>4</td>
</tr>
<tr>
<td>.000+</td>
<td>5</td>
</tr>
</tbody>
</table>

\[
\begin{array}{cccccccc}
\text{P} & \text{AMV} & \text{AMV} & \text{MEAN} & \text{SD} & \text{R} & \text{RSQ} & \text{SIGF} & \text{SLOPE} \\
.26 & 5.20 & 10.00 & \text{.25} & \text{.974} & \text{.950} & \text{.002} & \text{4.}-02 & \text{6.}-02 \\
\end{array}
\]

$+$ REPRESENTS TWO OR MORE COINCIDENT VARIABLES

Commentary:

The slope of the regression line is 0.04.

$R^2$ is 0.950. The one-tailed significance is 0.001.
SCATTERGRAPH 5.3: RELATIONSHIP BETWEEN P AND AMV
FOR ED27

DOWN-P'P' ACROSS-AMV''A''

<table>
<thead>
<tr>
<th>P</th>
<th>RA</th>
<th>RP</th>
</tr>
</thead>
<tbody>
<tr>
<td>.1000+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.706+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.471+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.235+</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.000+</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

+RA------------------------++

| 0 | 16.0 | 32.0 |

**RP SYMBOLS:**
* = 1
: = 2
* = 3

**TABLE:**

<table>
<thead>
<tr>
<th></th>
<th>MEAN</th>
<th>SD</th>
<th>R</th>
<th>RSQ</th>
<th>SIGF</th>
<th>SLOPE</th>
<th>INTCP</th>
<th>SEE</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>3.50</td>
<td>2.08</td>
<td></td>
<td></td>
<td>11.22</td>
<td>.70</td>
<td>2.14</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>AMV 10.86</td>
<td>9.30</td>
<td></td>
<td></td>
<td></td>
<td>3.50</td>
<td>.25</td>
<td>1.00</td>
<td>4</td>
<td></td>
</tr>
</tbody>
</table>

**Commentary:**

These statistics are not significant at the 5% level.

The one-tailed significance is 0.114.
APPENDIX 6 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY BOTH ISSUE AND GROUP

6.1 Introduction
6.2 Contingency tables
APPENDIX 6 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY BOTH ISSUE AND GROUP

6.1 INTRODUCTION

The following sections represent the rough working results of the main study. The tabular and statistical output was obtained directly from the SCSS conversational statistical package. The detailed discussion and summary tables can be found in the main text above in Chapter 19 "The data and their analysis".

Five issues are represented. These are:

1. accounting for associated companies (ED1, SSAP1, ED25 & SSAP1);
2. accounting for investment properties (ED16 & SSAP19);
3. accounting for foreign currencies (ED16, ED21, ED27 & SSAP20);
4. accounting for groups (ED20 & SSAP14); and
5. accounting for post balance sheet events and contingencies (ED22, ED23, SSAP17 & SSAP18).

Five groups are represented. These are:

1. companies;
2. professional firms of accountants;
3. representative bodies of accountants;
4. other representative bodies; and
5. others.
6.2 CONTINGENCY TABLES

Introduction

At this level of analysis, each datum represents a proposal-issue-group combination. That is, a proposal restricted to each specific issue on which votes were cast and to each specific group of individuals by whom the votes were cast. This enables the results to be presented separately for each such issue-group combination for which data is included in the sample. Each of a proposal, an issue and a group are as defined above in Chapter 18 "Research approach and method".
6.2.1 ORIGINAL PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregator across groups of Contingency Table 19.3.2B of the main text.

In these tables it has not been possible to meaningfully collapse the cells sufficiently to ensure that the expected frequencies are less than five in no more than 20% of the cells. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.2B of the main text, the expected frequency is indicated as the second of the three values in each cell.
CONTINGENCY TABLE 6.2.1A: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR FOREIGN CURRENCIES AND COMPANIES

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.385

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3/4 (75.0%) OF THE VALID CELLS</td>
<td>HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.</td>
<td>MINIMUM EXPECTED CELL FREQUENCY = 1.385</td>
</tr>
<tr>
<td>FISHER EXACT</td>
<td>0.563</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td>CORR. CHI-SQ</td>
<td>0.000</td>
<td>1.000</td>
<td></td>
</tr>
<tr>
<td>PHI</td>
<td>0.141</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>0.333</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N,E;RZ</td>
<td>-1.0</td>
<td>0.0</td>
<td>TOTAL</td>
</tr>
<tr>
<td>-14 to -3</td>
<td>5.0</td>
<td>5.0</td>
<td>10.0</td>
</tr>
<tr>
<td>-2 to -1</td>
<td>1.4</td>
<td>1.6</td>
<td>3.0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>6.0</td>
<td>7.0</td>
<td>13.0</td>
</tr>
</tbody>
</table>

CONTINGENCY TABLE 6.2.1B: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ASSOCIATED COMPANIES AND FIRMS

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 0.143

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3/4 (75.0%) OF THE VALID CELLS</td>
<td>HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.</td>
<td>MINIMUM EXPECTED CELL FREQUENCY = 0.143</td>
</tr>
<tr>
<td>FISHER EXACT</td>
<td>0.143</td>
<td>0.143</td>
<td></td>
</tr>
<tr>
<td>CORR. CHI-SQ</td>
<td>1.215</td>
<td>0.270</td>
<td></td>
</tr>
<tr>
<td>PHI</td>
<td>1.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>1.000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N,E;RZ</td>
<td>-1.0</td>
<td>0.0</td>
<td>TOTAL</td>
</tr>
<tr>
<td>-14 to -3</td>
<td>1.0</td>
<td>0.0</td>
<td>1.0</td>
</tr>
<tr>
<td>-2 to -1</td>
<td>0.9</td>
<td>5.1</td>
<td>6.0</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1.0</td>
<td>6.0</td>
<td>7.0</td>
</tr>
</tbody>
</table>

Appendix 6 Page 5
CONTINGENCY TABLE 6.2.1C: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ASSOCIATED COMPANIES AND REPRESENTATIVE BODIES OF ACCOUNTANTS

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .179

<table>
<thead>
<tr>
<th>CHI-SQ</th>
<th>SIG.</th>
<th>DF</th>
<th>CORR. CHI-SQ</th>
<th>PHI</th>
<th>GAMMA</th>
<th>TVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.770</td>
<td>.029</td>
<td>1</td>
<td>.730</td>
<td>.413</td>
<td>1.000</td>
<td>1.054</td>
</tr>
</tbody>
</table>

\[
\begin{array}{ccc}
-14 \text{ to } -3 & 1 & 0 & 1 \\
-2 \text{ to } -1 & 4 & 23 & 27 \\
\hline
\text{TOTAL} & 5 & 23 & 28 \\
\end{array}
\]

CONTINGENCY TABLE 6.2.1D: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR FOREIGN CURRENCIES AND REPRESENTATIVE BODIES OF ACCOUNTANTS

4/4 (100.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .571

<table>
<thead>
<tr>
<th>FISHER EXACT</th>
<th>CORR. CHI-SQ</th>
<th>PHI</th>
<th>GAMMA</th>
<th>TVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>.524 (1-TAILED) = 1.000 (2-TAILED)</td>
<td>.000 1.000</td>
<td>.300</td>
<td>.600  .731</td>
<td></td>
</tr>
</tbody>
</table>

\[
\begin{array}{ccc}
-14 \text{ to } -3 & 1 & 1 & 2 \\
-2 \text{ to } -1 & 1 & 4 & 5 \\
\hline
\text{TOTAL} & 2 & 5 & 7 \\
\end{array}
\]
CONTINGENCY TABLE 6.2.1E: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR FOREIGN CURRENCIES AND OTHERS

4/4 (100.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 1.333

FISHER EXACT = .119 (1-TAILED) = .167 (2-TAILED)
CORR. CHI-SQ = 1.406 SIG. = .236 DF = 1
PHI = .632
GAMMA = -1.000 TVAL = -2.683

<table>
<thead>
<tr>
<th>N,E;R%</th>
<th>-1.</th>
<th>0.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>-14 to -3</td>
<td>2</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>3.3</td>
<td>1.7</td>
<td></td>
</tr>
<tr>
<td></td>
<td>40.0</td>
<td>60.0</td>
<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>4</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>2.7</td>
<td>1.3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>100.0</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>6</td>
<td>3</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>66.7</td>
<td>33.3</td>
<td></td>
</tr>
</tbody>
</table>
6.2.2 AMENDMENT PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregation across groups of Contingency Table 19.3.3B of the main text.

In these tables it has been necessary to collapse the cells to ensure that the expected frequencies are less than five in no more than 20% of the cells. In some of the tables, it has been possible to meaningfully collapse the cells sufficiently. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.3B of the main text, the expected frequency is indicated as the second of the three values in each cell.
CONTINGENCY TABLE 6.2.2A: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ASSOCIATED COMPANIES FOR
COMPANIES

CHI-SQ = .975 SIG. = .324 DF = 1
CORR. CHI-SQ = .551 SIG. = .458
PHI = .079
GAMMA = .226 TVAL = .929

N,E;RZ  0.  1.  TOTAL
1  96  14 :  110
  94.0  16.0 :
  87.3  12.7 :
2 to 25 39 9 :  48
  41.0  7.0 :
  81.3  18.8 :

TOTAL 135 23 :  158
  85.4  14.6 :

CONTINGENCY TABLE 6.2.2B: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
INVESTMENT PROPERTIES AND
COMPANIES

2/4 (50.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 3.282

CHI-SQ = 4.801 SIG. = .028 DF = 1
CORR. CHI-SQ = 3.197 SIG. = .074
PHI = .351
GAMMA = .726 TVAL = 2.124

N,E;RZ  0.  1.  TOTAL
1  21  2 :  23
  18.3  4.7 :
  91.3  8.7 :
2 to 25 10 6 :  16
  12.7  3.3 :
  62.5  37.5 :

TOTAL 31 8 :  39
  79.5 20.5 :
### Contingency Table 6.2.2C: Relationship Between Change and Positive Values of AMV for Foreign Currencies and Companies

<table>
<thead>
<tr>
<th></th>
<th>0</th>
<th>1</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>125</td>
<td>14</td>
<td>139</td>
</tr>
<tr>
<td></td>
<td>115.2</td>
<td>23.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>89.9</td>
<td>10.1</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>44</td>
<td>21</td>
<td>65</td>
</tr>
<tr>
<td></td>
<td>53.8</td>
<td>11.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>67.7</td>
<td>32.3</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>169</td>
<td>35</td>
<td>204</td>
</tr>
<tr>
<td></td>
<td>82.8</td>
<td>17.2</td>
<td></td>
</tr>
</tbody>
</table>

CHI-SQ = 15.407  SIG. = .000  DF = 1  
CORR. CHI-SQ = 13.882  SIG. = .000  
PHI = .275  
GAMMA = .620  TVAL = 3.446

### Contingency Table 6.2.2D: Relationship Between Change and Positive Values of AMV for Group Accounts and Companies

2/4 (50.0%) of the valid cells have expected cell frequency less than 5.0.  
Minimum expected cell frequency = 2.024

<table>
<thead>
<tr>
<th></th>
<th>0</th>
<th>1</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>22</td>
<td>3</td>
<td>25</td>
</tr>
<tr>
<td></td>
<td>22.0</td>
<td>3.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.0</td>
<td>12.0</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>15</td>
<td>2</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>15.0</td>
<td>2.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.2</td>
<td>11.8</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>37</td>
<td>5</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td>88.1</td>
<td>11.9</td>
<td></td>
</tr>
</tbody>
</table>

CHI-SQ = .001  SIG. = .982  DF = 1  
CORR. CHI-SQ = .000  SIG. = 1.000  
PHI = .004  
GAMMA = -.011  TVAL = -.023

Appendix 6 Page 10
## CONTINGENCY TABLE 6.2.2E: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR IAS10 AND COMPANIES

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.795

<table>
<thead>
<tr>
<th>N, E; R; ( \bar{r} )</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>25</td>
<td>4</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td>23.8</td>
<td>5.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.2</td>
<td>13.8</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>7</td>
<td>3</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>8.2</td>
<td>1.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>70.0</td>
<td>30.0</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>32</td>
<td>7</td>
<td>39</td>
</tr>
<tr>
<td></td>
<td>82.1</td>
<td>17.9</td>
<td></td>
</tr>
</tbody>
</table>

## CONTINGENCY TABLE 6.2.2F: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ASSOCIATED COMPANIES AND FIRMS OF ACCOUNTANTS

<table>
<thead>
<tr>
<th>N, E; R; ( \bar{r} )</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>166</td>
<td>27</td>
<td>193</td>
</tr>
<tr>
<td></td>
<td>163.5</td>
<td>29.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.0</td>
<td>14.0</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>61</td>
<td>14</td>
<td>75</td>
</tr>
<tr>
<td></td>
<td>63.5</td>
<td>11.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>81.3</td>
<td>18.7</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>227</td>
<td>41</td>
<td>268</td>
</tr>
<tr>
<td></td>
<td>84.7</td>
<td>15.3</td>
<td></td>
</tr>
</tbody>
</table>
CONTINGENCY TABLE 6.2.2G: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
INVESTMENT PROPERTIES AND
FIRMS OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 3.034

<table>
<thead>
<tr>
<th>N, E; R%</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>8</td>
</tr>
<tr>
<td>55.0</td>
<td>8.0</td>
</tr>
<tr>
<td>87.3</td>
<td>12.7</td>
</tr>
<tr>
<td>2 to 25</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>3</td>
</tr>
<tr>
<td>21.0</td>
<td>3.0</td>
</tr>
<tr>
<td>87.5</td>
<td>12.5</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
</tr>
<tr>
<td>76</td>
<td>11</td>
</tr>
<tr>
<td>87.4</td>
<td>12.6</td>
</tr>
</tbody>
</table>

CONTINGENCY TABLE 6.2.2H: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
FOREIGN CURRENCIES AND
FIRMS OF ACCOUNTANTS

<table>
<thead>
<tr>
<th>N, E; R%</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
</tr>
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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

CONTINGENCY TABLE 6.2.21: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR GROUP ACCOUNTS AND FIRMS OF ACCOUNTANTS

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CONTINGENCY TABLE 6.2.2J: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR IAS10 AND FIRMS OF ACCOUNTANTS

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CONTINGENCY TABLE 6.2.2K: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ASSOCIATED COMPANIES AND REPRESENTATIVE BODIES OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 4.549

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CONTINGENCY TABLE 6.2.2L: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR INVESTMENT PROPERTIES AND REPRESENTATIVE BODIES OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.083

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CONTINGENCY TABLE 6.2.2M: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
FOREIGN CURRENCIES AND
REPRESENTATIVE BODIES OF ACCOUNTANTS

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N,E;RZ  0.  1.  TOTAL

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CONTINGENCY TABLE 6.2.2N: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
GROUP ACCOUNTS AND
REPRESENTATIVE BODIES OF ACCOUNTANTS

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N,E;RZ  0.  1.  TOTAL

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CONTINGENCY TABLE 6.2.2P: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ASSOCIATED COMPANIES AND OTHER REPRESENTATIVE BODIES

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.802

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<td>2 to 25</td>
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CONTINGENCY TABLE 6.2.2Q: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR INVESTMENT PROPERTIES AND OTHER REPRESENTATIVE BODIES

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .605

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N, E, R, %  

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CONTINGENCY TABLE 6.2.2R: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR FOREIGN CURRENCIES AND OTHER REPRESENTATIVE BODIES

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.554

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N, E, R, %  

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<td>2 to 25</td>
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CONTINGENCY TABLE 6.2.2S: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
GROUP ACCOUNTS AND
OTHER REPRESENTATIVE BODIES

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .476

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N, E; RZ
0, 1, TOTAL
1
15 | 4 | 19
14.5 | 4.5 |
78.9 | 21.1 |
2 to 25
1 | 1 | 2
1.5 | .5 |
50.0 | 50.0 |
TOTAL
16 | 5 | 21
76.2 | 23.8 |

CONTINGENCY TABLE 6.2.2T: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
IAS10 AND OTHER REPRESENTATIVE BODIES

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .190

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<th>.247</th>
<th>SIG.</th>
<th>.619</th>
<th>DF</th>
<th>1</th>
</tr>
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<tbody>
<tr>
<td>CORR. CHI-SQ</td>
<td>.000</td>
<td>SIG.</td>
<td>1.000</td>
<td></td>
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</tr>
<tr>
<td>PHI</td>
<td>.108</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>GAMMA</td>
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<td>TVAL</td>
<td>-.972</td>
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</tr>
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</table>

N, E; RZ
0, 1, TOTAL
1
16 | 4 | 20
16.2 | 3.8 |
80.0 | 20.0 |
2 to 25
1 | 0 | 1
.8 | .2 |
100.0 | .0 |
TOTAL
17 | 4 | 21
81.0 | 19.0 |
CONTINGENCY TABLE 6.2.2U: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ASSOCIATED COMPANIES AND OTHERS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 3.600

<table>
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<td>8</td>
<td>93</td>
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<td>80.6</td>
<td>12.4</td>
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<td></td>
<td>91.4</td>
<td>8.6</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>19</td>
<td>8</td>
<td>27</td>
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<tr>
<td></td>
<td>23.4</td>
<td>3.6</td>
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<tr>
<td></td>
<td>70.4</td>
<td>29.6</td>
<td></td>
</tr>
</tbody>
</table>

**Total**
85 16 101
80.6 12.4 93

**Chi-Square**

- Chi-Sq = 8.007
- Sig. = .005
- DF = 1
- Corr. Chi-Sq = 6.290
- Sig. = .012
- PHI = .258
- Gamma = .635
- TVAL = 2.191

CONTINGENCY TABLE 6.2.2V: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR INVESTMENT PROPERTIES AND OTHERS

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.220

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<td>27.2</td>
<td>3.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>87.1</td>
<td>12.9</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>9</td>
<td>1</td>
<td>10</td>
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<td></td>
<td>8.8</td>
<td>1.2</td>
<td></td>
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<tr>
<td></td>
<td>90.0</td>
<td>10.0</td>
<td></td>
</tr>
</tbody>
</table>

**Total**
36 5 41
87.8 12.2

**Chi-Square**

- Chi-Sq = .060
- Sig. = .807
- DF = 1
- Corr. Chi-Sq = .000
- Sig. = 1.000
- PHI = .038
- Gamma = -.143
- TVAL = -.258

Appendix 6 Page 19
CONTINGENCY TABLE 6.2.2W: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR FOREIGN CURRENCIES AND OTHERS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.571

CHI-SQ = 5.195 SIG. = .023 DF = 1
CORR. CHI-SQ = 3.276 SIG. = .070
PHI = .272
GAMMA = .669 TVAL = 1.622

N,E;RZ 0. 1. TOTAL
1 53 6 : 59
 50.6 8.4 :
 89.8 10.2 :
2 to 25 7 4 : 11
 9.4 1.6 :
 63.6 36.4 :
TOTAL 60 10 : 70
 85.7 14.3 :

CONTINGENCY TABLE 6.2.2X: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR GROUP ACCOUNTS AND OTHERS

NO STATS - NOT ENOUGH CASES OR CATEGORIES

N,E;RZ 0. TOTAL
1. 8 : 8
 8.0 :
 100.0 :
TOTAL 8 : 8
 100.0 :
CONTINGENCY TABLE 6.2.2Y: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
IAS10 AND
OTHERS

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .263

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<tr>
<td>13.3</td>
<td>4.7</td>
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<td></td>
</tr>
<tr>
<td>72.2</td>
<td>27.8</td>
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</tr>
<tr>
<td>2 to 25</td>
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<td>0</td>
<td>1</td>
</tr>
<tr>
<td>.7</td>
<td>.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100.0</td>
<td>.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>14</td>
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<td>19</td>
</tr>
<tr>
<td>73.7</td>
<td>26.3</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FISHER EXACT = .737 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .141
GAMMA = -1.000 TVAL = -1.005
APPENDIX 7 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY BOTH EXPOSURE DRAFT AND GROUP

7.1 Introduction
7.2 Contingency tables
APPENDIX 7 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY BOTH EXPOSURE DRAFT AND GROUP

7.1 INTRODUCTION

The following sections represent the rough working results of the main study. The tabular, graphical and statistical output was obtained directly from the SCSS conversational statistical package. The detailed discussion and summary tables can be found in the main text above in Chapter 19 "The data and their analysis".

Ten exposure drafts are represented. These are:

1  ED1 "Accounting for the results of associated companies"
2  SSAP1 "Accounting for the results of associated companies"
3  ED16 "Supplement to extraordinary items and prior year adjustments"
4  ED20 "Group accounts"
5  ED21 "Accounting for foreign currency transactions"
6  ED22 "Accounting for post balance sheet events"
7  ED23 "Accounting for contingencies"
8  ED25 "Accounting for the results of associated companies"
9  ED26 "Accounting for investment property companies"
10 ED27 "Accounting for foreign currency translations"

Five groups are represented. These are:

1  companies;
2  professional firms of accountants;
3  representative bodies of accountants;
4  other representative bodies;
5  others.
7.2 CONTINGENCY TABLES

Introduction

At this level of analysis, each datum represents a proposal-exposure draft-group combination. That is, a proposal restricted to each specific exposure draft on which votes were cast and to each specific group of individuals by whom the votes were cast. This enables the results to be presented separately for each such exposure draft-group combination for which data is included in the sample. Both a proposal and a group are as defined above in Chapter 18 "Research approach and method".
7.2.1 ORIGINAL PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregator across groups of Contingency Table 19.3.2B of the main text.

In these tables it has not been possible to meaningfully collapse the cells sufficiently to ensure that the expected frequencies are less than five in no more than 20% of the cells. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.2B of the main text, the expected frequency is indicated as the second of the three values in each cell.
CONTINGENCY TABLE 7.2.1A: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ED16 AND COMPANIES

4/4 (100.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = .500

FISHER EXACT = .500 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = 1.000
GAMMA = -1.000 TVAL = .000

<table>
<thead>
<tr>
<th>N,E;R%</th>
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<td>-2 to -1</td>
<td>1, 0 : 1</td>
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<td>TOTAL</td>
<td>1, 1 : 2</td>
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<tr>
<td>50.0</td>
<td>50.0</td>
</tr>
</tbody>
</table>

CONTINGENCY TABLE 7.2.1B: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ED21 AND COMPANIES

4/4 (100.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 1.000

FISHER EXACT = .226 (1-TAILED) = .226 (2-TAILED)
CORR. CHI-SQ = .563 SIG. = .453 DF = 1
PHI = .500
GAMMA = .818 TVAL = 1.500

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<td>-2 to -1</td>
<td>1, 2 : 3</td>
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<tr>
<td>TOTAL</td>
<td>6, 3 : 9</td>
</tr>
<tr>
<td>66.7</td>
<td>33.3</td>
</tr>
</tbody>
</table>
CONTINGENCY TABLE 7.2.1C: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR SSAP1 AND PROFESSIONAL FIRMS OF ACCOUNTANTS

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .143

FISHER EXACT = .143 (1-TAILED) = .143 (2-TAILED)
CORR. CHI-SQ = 1.215 SIG. = .270 DF = 1
PHI = 1.000
GAMMA = 1.000 TVAL = 1.296

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<tr>
<td>-2 to -1</td>
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<tr>
<td>TOTAL</td>
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<td>6</td>
<td>7</td>
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</tbody>
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CONTINGENCY TABLE 7.2.1D: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ED16 AND REPRESENTATIVE BODIES OF ACCOUNTANTS

4/4 (100.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .857

FISHER EXACT = .143 (1-TAILED) = .143 (2-TAILED)
CORR. CHI-SQ = 1.181 SIG. = .277 DF = 1
PHI = .730
GAMMA = 1.000 TVAL = 2.366

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</tr>
<tr>
<td>-2 to -1</td>
<td>1</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>TOTAL</td>
<td>3</td>
<td>4</td>
<td>7</td>
</tr>
</tbody>
</table>

Appendix 7 Page 6
### Contingency Table 7.2.1E: Relationship Between Change and Negative Values of AMV for SSAP1 and Representative Bodies of Accountants

3/4 (75.0%) of the valid cells have expected cell frequency less than 5.0.

Minimum expected cell frequency = 0.148

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<td>1</td>
</tr>
<tr>
<td></td>
<td>.1</td>
<td>.9</td>
<td></td>
</tr>
<tr>
<td></td>
<td>100.0</td>
<td>.0</td>
<td></td>
</tr>
<tr>
<td>-2 to -1</td>
<td>3</td>
<td>23</td>
<td>26</td>
</tr>
<tr>
<td></td>
<td>3.9</td>
<td>22.1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>11.5</td>
<td>88.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>*****</td>
<td>*****</td>
<td>*****</td>
</tr>
<tr>
<td>TOTAL</td>
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<td>23</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>14.8</td>
<td>85.2</td>
<td></td>
</tr>
</tbody>
</table>

Chi-Sq = 5.971  Sig. = .015  DF = 1
Corr. Chi-Sq = 1.019  Sig. = .313
Phi = .470
Gamma = 1.000  Tval = 1.057
CONTINGENCY TABLE 7.2.1f: RELATIONSHIP BETWEEN CHANGE AND NEGATIVE VALUES OF AMV FOR ED21 AND OTHERS

4/4 (100.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.333

FISHER EXACT = .119 (1-TAILED) = .167 (2-TAILED)
CORR. CHI-SQ = 1.406 SIG. = .236 DF = 1
PHI = .632
GAMMA = -1.000 TVAL = -2.683

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<td>-2 to -1</td>
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<td>0</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>2.7</td>
<td>1.3</td>
<td></td>
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<tr>
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</tbody>
</table>
7.2.2 AMENDMENT PROPOSALS

Introduction

Each of the following contingency tables represents a disaggregation across groups of Contingency Table 19.3.3B of the main text.

In these tables it has been necessary to collapse the cells to ensure that the expected frequencies are less than five in no more than 20% of the cells. In some of the tables, it has been possible to meaningfully collapse the cells sufficiently. As a result, the significance of the chi-square statistic is likely to be overstated in these tables. As in Contingency Table 19.3.3B of the main text, the expected frequency is indicated as the second of the three values in each cell.
CONTINGENCY TABLE 7.2.2A: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR EDI AND COMPANIES

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 3.443

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<td>11.1</td>
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<tr>
<td>2 to 25</td>
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<td>89.9</td>
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CONTINGENCY TABLE 7.2.2B: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR EDI6 AND COMPANIES

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.892

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<tr>
<td>2 to 25</td>
<td>11</td>
<td>3</td>
<td>14</td>
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CONTINGENCY TABLE 7.2.2C: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED20 AND COMPANIES

2/4 (50.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.024

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<td>3.0</td>
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</tr>
<tr>
<td>2 to 25</td>
<td>15</td>
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<td>17</td>
</tr>
<tr>
<td></td>
<td>15.0</td>
<td>2.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.2</td>
<td>11.8</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
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<td>5</td>
<td>42</td>
</tr>
<tr>
<td></td>
<td>88.1</td>
<td>11.9</td>
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</tr>
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</table>

CONTINGENCY TABLE 7.2.2D: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED21 AND COMPANIES

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 4.765

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<td>58</td>
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<td>47.8</td>
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</tr>
<tr>
<td></td>
<td>91.4</td>
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<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>17</td>
<td>10</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>22.2</td>
<td>10.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>63.0</td>
<td>37.0</td>
<td></td>
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<tr>
<td>TOTAL</td>
<td>70</td>
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<td>85</td>
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<tr>
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<td>82.4</td>
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CONTINGENCY TABLE 7.2.2D: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED22 AND COMPANIES

2/4 (50.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .947

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<tr>
<th>FISHER EXACT</th>
<th>.222 (1-TAILED)</th>
<th>.222 (2-TAILED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CORR. CHI-SQ</td>
<td>.559</td>
<td>.454</td>
</tr>
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<td>PHI</td>
<td>.327</td>
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</tr>
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<td>GAMMA</td>
<td>.714</td>
<td>TVAL = 1.213</td>
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<tbody>
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</tr>
<tr>
<td></td>
<td>12 1 : 13</td>
</tr>
<tr>
<td></td>
<td>10.9 2.1 :</td>
</tr>
<tr>
<td></td>
<td>92.3 7.7 :</td>
</tr>
<tr>
<td>2 to 25</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4 2 : 6</td>
</tr>
<tr>
<td></td>
<td>5.1 .9 :</td>
</tr>
<tr>
<td></td>
<td>66.7 33.3 :</td>
</tr>
<tr>
<td>TOTAL</td>
<td>16 3 : 19</td>
</tr>
<tr>
<td></td>
<td>84.2 15.8 :</td>
</tr>
</tbody>
</table>

CONTINGENCY TABLE 7.2.2E: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED23 AND COMPANIES

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .800

<table>
<thead>
<tr>
<th>FISHER EXACT</th>
<th>.624 (1-TAILED)</th>
<th>1.000 (2-TAILED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CORR. CHI-SQ</td>
<td>.000</td>
<td>1.000</td>
</tr>
<tr>
<td>PHI</td>
<td>.063</td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>.182</td>
<td>TVAL = .262</td>
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</tbody>
</table>

<table>
<thead>
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</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
<tr>
<td></td>
<td>13 3 : 16</td>
</tr>
<tr>
<td></td>
<td>12.8 3.2 :</td>
</tr>
<tr>
<td></td>
<td>81.3 18.8 :</td>
</tr>
<tr>
<td>2 to 25</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3 1 : 4</td>
</tr>
<tr>
<td></td>
<td>3.2 .8 :</td>
</tr>
<tr>
<td></td>
<td>75.0 25.0 :</td>
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<tr>
<td>TOTAL</td>
<td>16 4 : 20</td>
</tr>
<tr>
<td></td>
<td>80.0 20.0 :</td>
</tr>
</tbody>
</table>
CONTINGENCY Table 7.2.2E: Relationship Between Change and Positive Values of AHV for ED25 and Companies

1/4 (25.0%) of the Valid Cells
Have Expected Cell Frequency Less Than 5.0
Minimum Expected Cell Frequency = \( 0.667 \)

<table>
<thead>
<tr>
<th></th>
<th>( N )</th>
<th>( E )</th>
<th>( % )</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>44</td>
<td>4</td>
<td>42.7</td>
<td>48</td>
</tr>
<tr>
<td></td>
<td>91.7</td>
<td>8.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>4</td>
<td>2</td>
<td>5.3</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>66.7</td>
<td>33.3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>48</td>
<td>6</td>
<td>54</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>( \chi^2 )</th>
<th>SIG.</th>
<th>DF</th>
<th>( \gamma )</th>
<th>TVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHI-SQ</td>
<td>3.375</td>
<td>0.066</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CORR. CHI-SQ</td>
<td>1.318</td>
<td>0.251</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PHI</td>
<td>0.250</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>0.692</td>
<td></td>
<td></td>
<td>1.169</td>
<td></td>
</tr>
</tbody>
</table>

CONTINGENCY Table 7.2.2F: Relationship Between Change and Positive Values of AMV for ED26 and Companies

2/4 (50.0%) of the Valid Cells
Have Expected Cell Frequency Less Than 5.0
Minimum Expected Cell Frequency = \( 2.357 \)

<table>
<thead>
<tr>
<th></th>
<th>( N )</th>
<th>( E )</th>
<th>( % )</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15</td>
<td>2</td>
<td>13.4</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>88.2</td>
<td>11.8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>7</td>
<td>4</td>
<td>8.6</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>63.6</td>
<td>36.4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>22</td>
<td>6</td>
<td>28</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>( \chi^2 )</th>
<th>SIG.</th>
<th>DF</th>
<th>( \gamma )</th>
<th>TVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHI-SQ</td>
<td>2.400</td>
<td>0.121</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CORR. CHI-SQ</td>
<td>1.162</td>
<td>0.281</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PHI</td>
<td>0.293</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>0.622</td>
<td></td>
<td></td>
<td>1.482</td>
<td></td>
</tr>
</tbody>
</table>

Appendix 7 Page 13
### CONTINGENCY TABLE 7.2.2G: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED27 AND COMPANIES

<table>
<thead>
<tr>
<th>N,E;R%</th>
<th>0</th>
<th>1</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>52.3</td>
<td>10.9</td>
<td>64</td>
</tr>
<tr>
<td>2 to 25</td>
<td>23.7</td>
<td>34.5</td>
<td>29</td>
</tr>
<tr>
<td>TOTAL</td>
<td>76</td>
<td>17</td>
<td>93</td>
</tr>
</tbody>
</table>

- **Chi-Sq** = 7.406  **Sig.** = 0.006  **DF** = 1
- **Corr. Chi-Sq** = 5.914  **Sig.** = 0.015
- **Phi** = 0.282
- **Gamma** = 0.622  **TVal** = 2.390

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.

### CONTINGENCY TABLE 7.2.2H: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR SSAPI AND COMPANIES

<table>
<thead>
<tr>
<th>N,E;R%</th>
<th>0</th>
<th>1</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>12</td>
<td>5</td>
<td>17</td>
</tr>
<tr>
<td>2 to 25</td>
<td>5.1</td>
<td>2.9</td>
<td>8</td>
</tr>
<tr>
<td>TOTAL</td>
<td>16</td>
<td>9</td>
<td>25</td>
</tr>
</tbody>
</table>

- **Chi-Sq** = 1.001  **Sig.** = 0.317  **DF** = 1
- **Corr. Chi-Sq** = 0.307  **Sig.** = 0.580
- **Phi** = 0.200
- **Gamma** = 0.412  **TVal** = 0.976
### Contingency Table 7.2.2H: Relationship Between Change and Positive Values of AMV for ED1 and Professional Firms of Accountants

1/4 (25.0%) of the valid cells have expected cell frequency less than 5.0.

<table>
<thead>
<tr>
<th>N,E;R%</th>
<th>0.</th>
<th>1.</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>45</td>
<td>10</td>
<td>55</td>
</tr>
<tr>
<td></td>
<td>45.8</td>
<td>9.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>81.8</td>
<td>18.2</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>25</td>
<td>4</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td>24.2</td>
<td>4.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>86.2</td>
<td>13.8</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>70</td>
<td>14</td>
<td>84</td>
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</table>

<table>
<thead>
<tr>
<th>N,E;R%</th>
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<th>Total</th>
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</thead>
<tbody>
<tr>
<td>2/4 (50.0%) of the valid cells have expected cell frequency less than 5.0.</td>
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<table>
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<th>Total</th>
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<tr>
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<td>21.8</td>
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<td></td>
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<td></td>
<td>84.6</td>
<td>15.4</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>9</td>
<td>2</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>9.2</td>
<td>1.8</td>
<td></td>
</tr>
<tr>
<td></td>
<td>81.8</td>
<td>18.2</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>31</td>
<td>6</td>
<td>37</td>
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</table>
CONTINGENCY TABLE 7.2.2J: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED20 AND
PROFESSIONAL FIRMS OF ACCOUNTANTS

<table>
<thead>
<tr>
<th>CHI-SQ</th>
<th>SIG.</th>
<th>DF</th>
</tr>
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<tbody>
<tr>
<td>3.109</td>
<td>.078</td>
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</tr>
<tr>
<td>CORR. CHI-SQ</td>
<td>.136</td>
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<td>PHI</td>
<td>.167</td>
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<tr>
<td>GAMMA</td>
<td>.415</td>
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<tr>
<td>TVAL</td>
<td>1.588</td>
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</tbody>
</table>

<table>
<thead>
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<tbody>
<tr>
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<tr>
<td>1</td>
<td>68</td>
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<td></td>
<td>64.8</td>
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<tr>
<td></td>
<td>86.1</td>
</tr>
<tr>
<td>2 to 25</td>
<td>23</td>
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<tr>
<td></td>
<td>26.2</td>
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<tr>
<td></td>
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<tr>
<td></td>
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CONTINGENCY TABLE 7.2.2J: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED21 AND
PROFESSIONAL FIRMS OF ACCOUNTANTS

<table>
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<th>CHI-SQ</th>
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<tr>
<td>3.221</td>
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<tr>
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<td></td>
</tr>
<tr>
<td>PHI</td>
<td>.195</td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>.438</td>
<td></td>
</tr>
<tr>
<td>TVAL</td>
<td>1.695</td>
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</tbody>
</table>

<table>
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</thead>
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<tr>
<td>0.</td>
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<tr>
<td>1</td>
<td>46</td>
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<tr>
<td></td>
<td>83.6</td>
</tr>
<tr>
<td>2 to 25</td>
<td>20</td>
</tr>
<tr>
<td></td>
<td>23.3</td>
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<tr>
<td></td>
<td>66.7</td>
</tr>
<tr>
<td>TOTAL</td>
<td>66</td>
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<td></td>
<td>77.6</td>
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CONTINGENCY TABLE 7.2.2K: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED22 AND PROFESSIONAL FIRMS OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 4.474

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<td>17</td>
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<tr>
<td></td>
<td>12.5</td>
<td>4.5</td>
</tr>
<tr>
<td></td>
<td>100.0</td>
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<td>11</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>15.5</td>
<td>5.5</td>
</tr>
<tr>
<td></td>
<td>52.4</td>
<td>47.6</td>
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<tr>
<td>TOTAL</td>
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<td>10</td>
</tr>
<tr>
<td></td>
<td>73.7</td>
<td>26.3</td>
</tr>
</tbody>
</table>

CONTINGENCY TABLE 7.2.2L: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED23 AND PROFESSIONAL FIRMS OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 4.452

<table>
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<tbody>
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<td>25</td>
</tr>
<tr>
<td></td>
<td>18.5</td>
<td>6.5</td>
</tr>
<tr>
<td></td>
<td>84.0</td>
<td>16.0</td>
</tr>
<tr>
<td>2 to 25</td>
<td>10</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>12.5</td>
<td>4.5</td>
</tr>
<tr>
<td></td>
<td>58.8</td>
<td>41.2</td>
</tr>
<tr>
<td>TOTAL</td>
<td>31</td>
<td>11</td>
</tr>
<tr>
<td></td>
<td>73.8</td>
<td>26.2</td>
</tr>
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</table>
### CONTINGENCY TABLE 7.2.2M: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED25 AND PROFESSIONAL FIRMS OF ACCOUNTANTS

1/4 (25.0%) of the valid cells have expected cell frequency less than 5.0.

Minimum expected cell frequency = 2.484

<p>| | | | |</p>
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<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHI-SQ</td>
<td>0.138</td>
<td>SIG.</td>
<td>0.710</td>
</tr>
<tr>
<td>ORR. CHI-SQ</td>
<td>0.000</td>
<td>SIG.</td>
<td>1.000</td>
</tr>
<tr>
<td>PHI</td>
<td>0.039</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>-0.152</td>
<td>TVAL</td>
<td>-0.396</td>
</tr>
</tbody>
</table>

<table>
<thead>
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<th>TOTAL</th>
</tr>
</thead>
<tbody>
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<td>1</td>
<td>63</td>
<td>9</td>
<td>72</td>
</tr>
<tr>
<td></td>
<td>63.5</td>
<td>8.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>87.5</td>
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<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>19</td>
<td>2</td>
<td>21</td>
</tr>
<tr>
<td></td>
<td>18.5</td>
<td>2.5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>90.5</td>
<td>9.5</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>82</td>
<td>11</td>
<td>93</td>
</tr>
<tr>
<td></td>
<td>88.2</td>
<td>11.8</td>
<td></td>
</tr>
</tbody>
</table>

### CONTINGENCY TABLE 7.2.2M: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED26 AND PROFESSIONAL FIRMS OF ACCOUNTANTS

1/4 (25.0%) of the valid cells have expected cell frequency less than 5.0.

Minimum expected cell frequency = 2.301

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>CHI-SQ</td>
<td>0.062</td>
<td>SIG.</td>
<td>0.803</td>
</tr>
<tr>
<td>ORR. CHI-SQ</td>
<td>0.000</td>
<td>SIG.</td>
<td>1.000</td>
</tr>
<tr>
<td>PHI</td>
<td>0.029</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GAMMA</td>
<td>-0.107</td>
<td>TVAL</td>
<td>-0.259</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>N,E;RZ</th>
<th>0.</th>
<th>1.</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>46</td>
<td>6</td>
<td>52</td>
</tr>
<tr>
<td></td>
<td>46.3</td>
<td>5.7</td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.5</td>
<td>11.5</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
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<td>9.5</td>
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<tr>
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<td>89.0</td>
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</table>
**CONTINGENCY TABLE 7.2.2M: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED27 AND PROFESSIONAL FIRMS OF ACCOUNTANTS**

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 3.412

<table>
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<th>CORR. CHI-SQ</th>
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<th>PHI</th>
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<th>TVAL</th>
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<td>.332</td>
<td>.987</td>
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<table>
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<td>17.6</td>
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<td>76.2</td>
<td>23.8</td>
</tr>
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<td>.......</td>
</tr>
</tbody>
</table>

**CONTINGENCY TABLE 7.2.2N: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR SSAP1 AND PROFESSIONAL FIRMS OF ACCOUNTANTS**

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 4.396

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<th>SIG.</th>
<th>PHI</th>
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</table>

Appendix 7 Page 19
### PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

#### CONTINGENCY TABLE 7.2.20: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED1 AND REPRESENTATIVE BODIES OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.

MINIMUM EXPECTED CELL FREQUENCY = 2.836

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<td>5</td>
<td>48</td>
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<tr>
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<td>40.8</td>
<td>7.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>89.6</td>
<td>10.4</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>14</td>
<td>5</td>
<td>19</td>
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<td>2.8</td>
<td></td>
</tr>
<tr>
<td></td>
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<td>85.1</td>
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#### CONTINGENCY TABLE 7.2.2P: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED16 AND REPRESENTATIVE BODIES OF ACCOUNTANTS

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.

MINIMUM EXPECTED CELL FREQUENCY = 2.042

<table>
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<tr>
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<td>70.6</td>
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<tr>
<td>2 to 25</td>
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<td>2</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>5.0</td>
<td>2.0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>71.4</td>
<td>28.6</td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
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<td>24</td>
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<tr>
<td></td>
<td>70.8</td>
<td>29.2</td>
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CONTINGENCY TABLE 7.2.2Q: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED20 AND
REPRESENTATIVE BODIES OF ACCOUNTANTS

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<td></td>
</tr>
<tr>
<td>83.6</td>
<td>16.4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>21</td>
<td>8</td>
<td>29</td>
</tr>
<tr>
<td>23.2</td>
<td>5.8</td>
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<td></td>
</tr>
</tbody>
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CONTINGENCY TABLE 7.2.2R: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED21 AND
REPRESENTATIVE BODIES OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 5.000

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<td>32.0</td>
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<td></td>
</tr>
<tr>
<td>90.0</td>
<td>10.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>16</td>
<td>9</td>
<td>25</td>
</tr>
<tr>
<td>20.0</td>
<td>5.0</td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
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<tr>
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<td>13</td>
<td>65</td>
</tr>
<tr>
<td>80.0</td>
<td>20.0</td>
<td></td>
<td></td>
</tr>
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</table>
### CONTINGENCY TABLE 7.2.2S: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED22 AND REPRESENTATIVE BODIES OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.

MINIMUM EXPECTED CELL FREQUENCY = 3.273

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<td></td>
<td>15.3</td>
<td>5.7</td>
<td></td>
</tr>
<tr>
<td></td>
<td>81.0</td>
<td>19.0</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>7</td>
<td>5</td>
<td>12</td>
</tr>
<tr>
<td></td>
<td>8.7</td>
<td>3.3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>58.3</td>
<td>41.7</td>
<td></td>
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<td>9</td>
<td>33</td>
</tr>
</tbody>
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### CONTINGENCY TABLE 7.2.2T: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED23 AND REPRESENTATIVE BODIES OF ACCOUNTANTS

CHI-SQ = 2.070 SIG. = .150 DF = 1

CORR. CHI-SQ = 1.213 SIG. = .271

PHI = .214

GAMMA = .462 TVAL = 1.465

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<td>6.1</td>
<td></td>
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<tr>
<td></td>
<td>82.6</td>
<td>17.4</td>
<td></td>
</tr>
<tr>
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<td>8</td>
<td>22</td>
</tr>
<tr>
<td></td>
<td>16.1</td>
<td>5.9</td>
<td></td>
</tr>
<tr>
<td></td>
<td>63.6</td>
<td>36.4</td>
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<tr>
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<td>33</td>
<td>12</td>
<td>45</td>
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</tbody>
</table>

Appendix 7 Page 22
### CONTESTENCY TABLE 7.2.2U: RELATIONSHIP BETWEEN CHANGE AND
### POSITIVE VALUES OF AMV FOR
### ED25 AND
### REPRESENTATIVE BODIES OF ACCOUNTANTS

2/4 (50.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .587

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<table>
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<th>PHI</th>
<th>GAMMA</th>
<th>TVAL</th>
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</thead>
<tbody>
<tr>
<td>.000</td>
<td>.092</td>
<td>.373</td>
<td>.510</td>
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<table>
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</tr>
<tr>
<td>1</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>2</td>
</tr>
<tr>
<td>34.6</td>
<td>2.4</td>
</tr>
<tr>
<td>94.6</td>
<td>5.4</td>
</tr>
</tbody>
</table>

| 2 to 25 |       |
| 8       | 1     |
| 84.4    | .6    |
| 88.9    | 11.1  |

| TOTAL   |       |
| 43      | 3     |
| 93.5    | 6.5   |

### CONTESTENCY TABLE 7.2.2V: RELATIONSHIP BETWEEN CHANGE AND
### POSITIVE VALUES OF AMV FOR
### ED26 AND
### REPRESENTATIVE BODIES OF ACCOUNTANTS

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .735

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<td>.084</td>
<td>1</td>
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</table>

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<th>PHI</th>
<th>GAMMA</th>
<th>TVAL</th>
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</thead>
<tbody>
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<tr>
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<td></td>
</tr>
<tr>
<td>26</td>
<td>3</td>
</tr>
<tr>
<td>24.7</td>
<td>4.3</td>
</tr>
<tr>
<td>89.7</td>
<td>10.3</td>
</tr>
</tbody>
</table>

| 2 to 25 |       |
| 3       | 2     |
| 4.3    | .7    |
| 60.0   | 40.0  |

| TOTAL   |       |
| 29      | 5     |
| 85.3    | 14.7  |
CONTINGENCY TABLE 7.2.2W: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED27 AND REPRESENTATIVE BODIES OF ACCOUNTANTS

1/4 (25.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = .878

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</tr>
<tr>
<td></td>
<td>29.9</td>
<td>5.1</td>
<td></td>
</tr>
<tr>
<td></td>
<td>88.6</td>
<td>11.4</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>4</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>5.1</td>
<td>.9</td>
<td></td>
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<td></td>
<td>66.7</td>
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<td></td>
</tr>
<tr>
<td>TOTAL</td>
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<td>6</td>
<td>41</td>
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<td>85.4</td>
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CONTINGENCY TABLE 7.2.2X: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR SSAPI AND REPRESENTATIVE BODIES OF ACCOUNTANTS

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0. MINIMUM EXPECTED CELL FREQUENCY = 1.241

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<td>18.2</td>
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<tr>
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<td>78.3</td>
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</tr>
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<td>2 to 25</td>
<td>5</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>4.8</td>
<td>1.2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>83.3</td>
<td>16.7</td>
<td></td>
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<tr>
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<td>6</td>
<td>29</td>
</tr>
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</table>
### Contingency Table 7.2.2Y: Relationship Between Change and Positive Values of AMV for ED1 and Other Representative Bodies

3/4 (75.0%) of the valid cells have expected cell frequency less than 5.0.

Minimum expected cell frequency = 0.405

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</tr>
<tr>
<td>4</td>
<td>88.2</td>
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<table>
<thead>
<tr>
<th>2 to 25</th>
<th>3</th>
</tr>
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<tbody>
<tr>
<td>2</td>
<td>2.6</td>
</tr>
<tr>
<td>1</td>
<td>66.7</td>
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</tbody>
</table>

<table>
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</tr>
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<td>86.5</td>
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</table>

### Contingency Table 7.2.2Z: Relationship Between Change and Positive Values of AMV for ED16 and Other Representative Bodies

3/4 (75.0%) of the valid cells have expected cell frequency less than 5.0.

Minimum expected cell frequency = 0.222

Fisher exact = 0.222 (1-tailed) = 0.222 (2-tailed)

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<td>3</td>
<td>82.4</td>
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<table>
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<tbody>
<tr>
<td>14</td>
<td>4</td>
</tr>
<tr>
<td>77.8</td>
<td>22.2</td>
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</tbody>
</table>

Appendix 7 Page 25
### CONTINGENCY TABLE 7.2.2AA: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED20 AND OTHER REPRESENTATIVE BODIES

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .476

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<td>2 to 25</td>
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<td>16</td>
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<td>76.2</td>
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</table>

### CONTINGENCY TABLE 7.2.2BB: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED21 AND OTHER REPRESENTATIVE BODIES

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.263

<table>
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<td>3</td>
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<td>1.3</td>
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</table>
CONTINGENCY TABLE 7.2.2CC: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED25 AND OTHER REPRESENTATIVE BODIES

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .190

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<td>94.1</td>
<td>5.9</td>
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<td></td>
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CONTINGENCY TABLE 7.2.2DD: RELATIONSHIP BETWEEN CHANGE AND POSITIVE VALUES OF AMV FOR ED26 AND OTHER REPRESENTATIVE BODIES

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .606

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CONTINGENCY TABLE 7.2.2EE: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED27 AND
OTHER REPRESENTATIVE BODIES

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.241

<table>
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<tr>
<th>Chi-Sq</th>
<th>Sig.</th>
<th>Df</th>
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<tbody>
<tr>
<td>0.737</td>
<td>0.391</td>
<td>1</td>
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</tbody>
</table>

CORR. CHI-SQ = 0.086 SIG. = 0.770

PHI = 0.159

GAMMA = 0.407 TVAL = 0.751

<table>
<thead>
<tr>
<th>N, E; R%</th>
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<td>1</td>
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<tr>
<td>19</td>
<td>4</td>
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<tr>
<td>18.2</td>
<td>4.8</td>
</tr>
<tr>
<td>82.6</td>
<td>17.4</td>
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</tbody>
</table>

2 to 25 4 2 6

4.8 1.2

66.7 33.3

TOTAL 23 6 29

79.3 20.7

CONTINGENCY TABLE 7.2.2FF: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
SSAPI AND
OTHER REPRESENTATIVE BODIES

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.667

<table>
<thead>
<tr>
<th>Chi-Sq</th>
<th>Sig.</th>
<th>Df</th>
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<tbody>
<tr>
<td>1.320</td>
<td>0.251</td>
<td>1</td>
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</tbody>
</table>

CORR. CHI-SQ = 0.516 SIG. = 0.473

PHI = 0.200

GAMMA = 0.440 TVAL = 1.081

<table>
<thead>
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</thead>
<tbody>
<tr>
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<td>72.0</td>
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</table>

2 to 25 4 4 8

5.3 2.7

50.0 50.0

TOTAL 22 11 33

66.7 33.3

Appendix 7 Page 28
### CONTINGENCY TABLE 7.2.2GG: RELATIONSHIP BETWEEN CHANCE AND POSITIVE VALUES OF AMV FOR ED1 AND OTHERS

1/4 (25.0%) of the valid cells have expected cell frequency less than 5.0.
Minimum expected cell frequency = 2.524

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<td>59</td>
</tr>
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<td>52.5</td>
<td>6.5</td>
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</tr>
<tr>
<td></td>
<td>94.9</td>
<td>5.1</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>17</td>
<td>6</td>
<td>23</td>
</tr>
<tr>
<td></td>
<td>20.5</td>
<td>2.5</td>
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</tr>
<tr>
<td></td>
<td>73.9</td>
<td>26.1</td>
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### CONTINGENCY TABLE 7.2.2HH: RELATIONSHIP BETWEEN CHANCE AND POSITIVE VALUES OF AMV FOR ED16 AND OTHERS

4/4 (100.0%) of the valid cells have expected cell frequency less than 5.0.
Minimum expected cell frequency = .167

<table>
<thead>
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<tbody>
<tr>
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<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>4.2</td>
<td>.8</td>
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<tr>
<td></td>
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</tr>
<tr>
<td>2 to 25</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>.8</td>
<td>.2</td>
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</tr>
<tr>
<td></td>
<td>100.0</td>
<td>.0</td>
<td></td>
</tr>
</tbody>
</table>

| TOTAL   | 5  | 1  | 6     |
|         | 83.3 | 16.7 |      |
## Contingency Table 7.2.211: Relationship Between Change and Positive Values of AMV for ED21 and Others

2/4 (50.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = 1.250

<table>
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<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>81.5</td>
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<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>2</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>3.8</td>
<td>1.3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>40.0</td>
<td>60.0</td>
<td></td>
</tr>
<tr>
<td>Total</td>
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<td>8</td>
<td>32</td>
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<td></td>
<td>75.0</td>
<td>25.0</td>
<td></td>
</tr>
</tbody>
</table>

## Contingency Table 7.2.212: Relationship Between Change and Positive Values of AMV for ED22 and Others

4/4 (100.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = .444

Fisher Exact = .556 (1-tailed) = 1.000 (2-tailed)

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<td>4</td>
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<tr>
<td></td>
<td>4.4</td>
<td>3.6</td>
<td></td>
</tr>
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<td>50.0</td>
<td>50.0</td>
<td></td>
</tr>
<tr>
<td>2 to 25</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>.6</td>
<td>.4</td>
<td></td>
</tr>
<tr>
<td></td>
<td>100.0</td>
<td>.0</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>5</td>
<td>4</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>55.6</td>
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</tr>
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</table>
### Contingency Table 7.2.2KK: Relationship between Change and Positive Values of AMV for ED25 and Others

3/4 (75.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = .188

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<td>2</td>
<td>15</td>
</tr>
<tr>
<td>2 to 25</td>
<td>2</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>3</td>
<td>16</td>
</tr>
</tbody>
</table>

### Contingency Table 7.2.2LL: Relationship between Change and Positive Values of AMV for ED26 and Others

2/4 (50.0%) of the valid cells have expected cell frequency less than 5.0. Minimum expected cell frequency = 1.000

<table>
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<th>0</th>
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<tbody>
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<td>24</td>
<td>3</td>
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<tr>
<td>2 to 25</td>
<td>8</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>32</td>
<td>4</td>
<td>36</td>
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</tbody>
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Fisher Exact = .187 (1-tailed) = .187 (2-tailed)

**Corr. Chi-Sq = .684**  Sig. = .408  DF = 1

**Phi = .537**  **Gamma = 1.000**  **Tval = 1.100**

**Chi-Sq = .000**  **Sig. = 1.000**  **DF = 1**

**Corr. Chi-Sq = .000**  **Sig. = 1.000**

**Phi = .000**

**Gamma = .000**  **Tval = .000**
CONTINGENCY TABLE 7.2.2MM: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR ED27 AND OTHERS

2/4 (50.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .324

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CONTINGENCY TABLE 7.2.2NN: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR SSAP1 AND OTHERS

3/4 (75.0%) OF THE VALID CELLS HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .545

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APPENDIX 8 OUTLIERS

8.1 Outliers on ordinal level measures
8.2 Outliers on interval level measures
APPENDIX 8 OUTLIERS

8.1 OUTLIERS ON ORDINAL LEVEL MEASURES

8.1.1 Introduction

The data used in this analysis is insufficient to explain these outliers and their investigation is the natural subject of a further research study.

8.1.2 ORIGINAL PROPOSALS

<table>
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<th>PROPOSAL</th>
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<th>AMV</th>
<th>TOTV</th>
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<td>71.</td>
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Commentary:

The above outliers represent original proposals, for which there was an absolute majority vote in favour, which were nevertheless rejected by the professional accounting standards setting process.

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Commentary:

The above outliers represent original proposals, for which there was an absolute majority vote against, which were nevertheless not rejected by the professional accounting standards setting process.
### 8.1.3 AMENDMENT PROPOSALS

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Commentary:

The above outliers represent amendment proposals not put forward by any commentator in written response to an Exposure Draft, but which were embodied in the final outcome.
8.2 OUTLIERS ON INTERVAL LEVEL MEASURES

Introduction

As discussed in Chapter 18 "Research approach and method", the outliers on interval level measures are generated by an underlying statistical process different from that of the process in which this study is interested. As such they are eliminated from the interval level statistics and are of no further interest. They are reproduced here only to illustrate the effect of their rejection. For this purpose, only the aggregate scattergraphs are presented.

8.2.1 ORIGINAL PROPOSALS

SCATTERGRAPH 8.2.1A: RELATIONSHIP BETWEEN P AND AMV

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Appendix 8 Page 6
8.2.2 AMENDMENT PROPOSALS

SCATTERGRAPH 8.2.2A: RELATIONSHIP BETWEEN P AND AMV

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APPENDIX 9 SPSS/SCSS CASE DEFINITION AND CONTROL COMMANDS

9.1 Initial case definition
9.2 Case number control schedule
9.3 The SPSS control commands
9.4 The ICL VME/B commands
9.5 CPU time schedule
9.6 The SCSS scripts
## Appendix 9 SPSS/SCSS Case Definition and Control Commands

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9.3 THE SPSS CONTROL COMMANDS

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           SOURCTYP 32 SOURCNO 34-35 PROPOSAL 37-40 VOTE 42
INPUT MEDIUM DISK
SELECT IF  (PROPOSAL NE 0 AND NE 1)
RECODE    VOTE (0=1)
           (PID EQ 0) VOTE=VOTE*-1
           (PID NE 0 AND NE 1) ROLE=1
           (INDOCTYP EQ 0) INPUTDOC=00+INDOCNO
           (INDOCTYP EQ 1) INPUTDOC=10+INDOCNO
           (INDOCTYP EQ 2) INPUTDOC=50+INDOCNO
           (INPUTDOC EQ 11 OR EQ 35 OR EQ 51) ISSUE=1
           (INPUTDOC EQ 26 AND TRUNC(PROPOSAL/100) LT 7) OR
           (INPUTDOC EQ 36) ISSUE=2
           (INPUTDOC EQ 26 AND TRUNC(PROPOSAL/100) GT 6) OR
           (INPUTDOC EQ 31 OR EQ 37)) ISSUE=3
           (INPUTDOC EQ 30) ISSUE=4
           (INPUTDOC EQ 32 OR EQ 33) ISSUE=5
VALUE LABELS ISSUE (1) ED1,SSAP1,ED25 (2) ED16,ED26
           (3) ED16,ED21,ED27 (4) ED20 (5) ED22,ED23
COMMENT  THE ABOVE STATEMENTS DEFINE THE ISSUES
COMPUTE   GROUP=PDESASC
           GROUPVARS=PROPOSAL,ROLE/
           VARIABLES=VOTE/AGGSTATS=MEAN/RMISS=9999
STATISTICS 4
COMMENT  OPTIONS 4 ABOVE WRITES A COMPOSITIONAL AGGREGATED FILE. IT HAS SAME NUMBER OF CASES AS INPUT FILE.
           STATISTICS 2 ABOVE GIVES A LARGE VOLUME OF OUTPUT
           STATISTICS 3 GIVES FIRST 10 CASES ONLY
SORT CASES PROPOSAL(A),ROLE(A)
AGGREGATE  GROUPVARS=PROPOSAL,ROLE/
           VARIABLES=VOTE/AGGSTATS=MEAN/RMISS=9999
OPTIONS 3
COMMENT  OPTIONS 4 ABOVE WRITES A COMPOSITIONAL AGGREGATED FILE. IT HAS SAME NUMBER OF CASES AS INPUT FILE.
           STATISTICS 2 ABOVE GIVES A LARGE VOLUME OF OUTPUT
           STATISTICS 3 GIVES FIRST 10 CASES ONLY
SAVE FILE
FINISH
SPSSCONTROL.AGG1B
RUN NAME CREATE SECOND AGGREGATE FILE TO DEFINE CHANGE
GET FILE SPSSDATA.AGG1A
FILE NAME SPSSDATA.AGG1B
ADD DATA LIST BINARY G,N,MEANVOTE 1-3
INPUT MEDIUM DISK
IF (ROLE EQ 0) CHANGE=MEANVOTE/N
COMMENT THE ABOVE HAS THE EFFECT OF SETTING CHANGE=0 FOR ALL PROPOSALS EXCEPT AMENDMENT PROPOSALS ACCEPTED (CHANGE=1) AND ORIGINAL PROPOSALS REJECTED IN THE OUTPUT DOCUMENT (CHANGE=-1)
COMMENT THE FOLLOWING AGGREGATION DOES NOT NEED A SORT RUN THE CASES ARE ALREADY SORTED BY PROPOSAL FROM THE PREVIOUS RUN
AGGREGATE GROUPVARS=PROPOSAL/
VARIABLES=CHANGE/AGGSTATS=SUM/RMISS=9999
OPTIONS 4
STATISTICS 3
DELETE VARS G,CHANGE,MEANVOTE
SAVE FILE
FINISH

SPSSCONTROL.AGG1C
RUN NAME CREATE THIRD AGGREGATE FILE TO DEFINE CHANGE
GET FILE SPSSDATA.AGG1B
FILE NAME SPSSDATA.AGG1C
ADD DATA LIST BINARY G,N,CHANGE 1-3
INPUT MEDIUM DISK
TASK NAME CREATE A SINGLE SPSS FILE FOR FURTHER ANALYSIS
SELECT IF (ROLE EQ 1 OR PROPCLAS EQ 1)
COMMENT THE ABOVE REMOVES FROM THE SUBSEQUENT ANALYSIS THE ORIGINAL ASC PROPOSALS USED TO COMPUTE CHANGE. EACH CASE NOW CONTAINS THE OUTCOME FOR THE PROPOSAL ON THAT CASE.
DELETE VARS G,N
SAVE FILE
FINISH

SPSSCONTROL.AGG1D
RUN NAME DETERMINE CASES FOR DATABASE SUMMARY
GET FILE SPSSDATA.AGG1B
SORT CASES ISSUE(A)
AGGREGATE GROUPVARS=ISSUE/VARIABLES=VOTE/
AGGSTATS=VALIDN/RMISS=9999
STATISTICS 2
FINISH
Professional Accounting Standards Setting Processes in the UK

SPSSCONTROL.AGG2A
RUN NAME CREATE FIRST AGGREGATE FILE TO DEFINE AMV AND TOTV
GET FILE SPSSDATA.AGG2A
FILE NAME SPSSDATA.AGG2A
COMPUTE DISAGG1=0
COMMENT THE ABOVE ENABLES DISAGGREGATION ACROSS A SINGLE VARIABLE BY SETTING DISAGG1=VARIABLE1
COMPUTE DISAGG2=0
COMMENT THE ABOVE ENABLES DISAGGREGATION ACROSS A SECOND VARIABLE BY SETTING DISAGG2=VARIABLE2
SORT CASES PROPOSAL(A),ROLE(A),DISAGG1(A),DISAGG2(A)
AGGREGATE GROUPVARS=PROPOSAL,ROLE,DISAGG1,DISAGG2/
VARIABLES=VOTE/AGGSTATS-SUM/RMISS=9999
OPTIONS 4
STATISTICS 3
DELETE VARS VOTE, GROUP, ISSUE
SAVE FILE
FINISH

SPSSCONTROL.AGG2B
RUN NAME CREATE SECOND AGGREGATE FILE TO DEFINE AMV AND TOTV
GET FILE SPSSDATA.AGG2A
FILE NAME SPSSDATA.AGG2B
ADD DATA LIST BINARY G,N,SUMVOTE 1-3
INPUT MEDIUM DISK
IF (ROLE EQ 1) AMV=SUMVOTE/N
COMMENT THE ABOVE HAS THE EFFECT, AFTER AGGREGATION, OF DEFINING THE ABSOLUTE MAJORITY VOTE ON EACH PROPOSAL
IF (ROLE EQ 1) TOTV=1
COMMENT THE ABOVE HAS THE EFFECT, AFTER AGGREGATION, OF DEFINING THE TOTAL VOTE ON EACH PROPOSAL
SORT CASES PROPOSAL(A),DISAGG1(A),DISAGG2(A)
AGGREGATE GROUPVARS=PROPOSAL,DISAGG1,DISAGG2/
VARIABLES=AMV,TOTV/AGGSTATS-SUM/RMISS=9999
OPTIONS 4
STATISTICS 3
DELETE VARS G,N,SUMVOTE,AMV,TOTV
SAVE FILE
FINISH

SPSSCONTROL.AGG2C
RUN NAME CREATE THIRD AGGREGATE FILE TO DEFINE AMV AND TOTV
GET FILE SPSSDATA.AGG2B
FILE NAME SPSSDATA.AGG2C
ADD DATA LIST BINARY G,N,AMV,TOTV 1-4
INPUT MEDIUM DISK
COMMENT THE FOLLOWING AGGREGATION DOES NOT NEED A SORT RUN THE CASES ARE ALREADY SORTED BY PROPOSAL, DISAGG1 AND DISAGG2 FROM THE PREVIOUS RUN.
AGGREGATE GROUPVARS=PROPOSAL,DISAGG1,DISAGG2/
VARIABLES=CHANGE,AMV,TOTV/AGGSTATS-MEAN/RMISS=9999
OPTIONS 3
STATISTICS 3
SAVE FILE
FINISH

Appendix 9 Page 6
SPSSCONTROL.AGG2D
RUN NAME CREATE FIRST AGGREGATE FILE TO SUMMARISE DATABASE
GET FILE SPSSDATA.AGG2CSAVED
SELECT IF (ROLE EQ 1)
SORT CASES DISAGG1(A),DISAGG2(A),PID(A)
TASK NAME DETERMINE COMMENTATOR ACTIVITY
AGGREGATE GROUPVARS=DISAGG1,DISAGG2,PID/
VARIABLES-PID/AGGSTATS-VALIDN/RMISS=9999
OPTIONS 3
STATISTICS 3
FINISH

SPSSCONTROL.AGG2E
RUN NAME CREATE SECOND AGGREGATE FILE TO SUMMARISE DATABASE
DATA LIST BINARY G,N,DISAGG1,DISAGG2,PID,VALIDN 1-6
INPUT MEDIUM DISK
TASK NAME DETERMINE COMMENTATOR ACTIVITY
AGGREGATE GROUPVARS=DISAGG1,DISAGG2/
VARIABLES-PID/AGGSTATS-VALIDN/RMISS=9999
STATISTICS 2
FINISH
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SPSSCONTROL.AGG3A
RUN NAME CHECK ACCURACY AND IDENTIFY OUTLIERS
FILE NAME SPSSDATA.AGG3A
DATA LIST BINARY G,N,PROPOSAL,DISAGG1,DISAGG2
CHANGE,AMV,TOTV 1-8
INPUT MEDIUM DISK
IF (PROPOSAL-(100*(TRUNC(PROPOSAL/100))) GT 0) PROPCLAS=1
COMMENT THE ABOVE HAS THE EFFECT OF DEFINING PROPCLAS=1 FOR AMENDMENT PROPOSALS
TASK NAME CHECK ACCURACY OF COMPUTATION OF CHANGE, AMV AND TOTV
*SELECT IF (0.0001 LT ABS(CHANGE-TRUNC(CHANGE)) OR ABS(AMV-TRUNC(AMV)) OR ABS(TOTV-TRUNC(TOTV)))
COMMENT CHANGEjAMV AND TOTV SHOULD ONLY TAKE INTEGER VALUES
*COMPUTE CHANGE6=1000000*CHANGE
*COMPUTE AMV6=1000000*AMV
*COMPUTE TOTV6=1000000*TOTV
LIST CASES CASES=100/VARIABLES=PROPOSAL,CHANGE6,AMV6,TOTV6
COMMENT THIS IS A DUMMY TASK JUST TO GIVE US THE CASES!
CROSSTABS VARIABLES=PROPOSAL(1,1),CHANGE(1,1)
TABLES=PROPOSAL BY CHANGE
COMMENT END OF CHECK ACCURACY OF COMPUTATION
TASK NAME IDENTIFY OUTLIERS ON ORIGINAL PROPOSALS
*SELECT IF (PROPCLAS EQ 0)
*SELECT IF ((CHANGE GT 0 OR (CHANGE LT 0 AND AMV GE 0))
LIST CASES CASES=100/VARIABLES=PROPOSAL,CHANGE,AMV,TOTV
CROSSTABS VARIABLES=PROPOSAL(1,1),CHANGE(1,1)
TABLES=PROPOSAL BY CHANGE
*SELECT IF (PROPCLAS EQ 0)
*SELECT IF (CHANGE EQ 0 AND AMV LT 0)
LIST CASES CASES=100/VARIABLES=PROPOSAL,CHANGE,AMV,TOTV
CROSSTABS VARIABLES=PROPOSAL(1,1),CHANGE(1,1)
TABLES=PROPOSAL BY CHANGE
TASK NAME IDENTIFY OUTLIERS ON AMENDMENT PROPOSALS
*SELECT IF (PROPCLAS EQ 1)
*SELECT IF (CHANGE LT 0 OR AMV LT 0 OR (CHANGE GT 0 AND AMV EQ 0))
LIST CASES CASES=100/VARIABLES=PROPOSAL,CHANGE,AMV,TOTV
CROSSTABS VARIABLES=PROPOSAL(1,1),CHANGE(1,1)
TABLES=PROPOSAL BY CHANGE
DELETE VARS G,N
SAVE FILE
FINISH
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SPSSCONTROL.AGG3B
RUN NAME CREATE SCSS1 FOR ORDINAL LEVEL MEASURES
GET FILE SPSSDATA.AGG3A
FILE NAME SCSS1
COMPUTE CHANGE=RND(CHANGE)
COMPUTE AMV=RND(AMV)
COMPUTE TOTV=RND(TOTV)
COMMENT THE ABOVE THREE COMPUTE STATEMENTS CORRECT FOR ROUNDELING ERRORS BY ENSURING THAT ONLY INTEGER VALUES ARE USED ON CHANGE, AMV AND TOTV
IF (PROPOSAL-(100*(TRUNC(PROPOSAL/100))) GT 0)
PROPCLAS=1
COMMENT THE ABOVE HAS THE EFFECT OF DEFINING PROPCLAS=1 FOR AMENDMENT PROPOSALS
SORT CASES DISAGG1(A), DISAGG2(A)
TASK NAME DETERMINE VOTING ACTIVITY FOR DATABASE SUMMARY
AGGREGATE GROUPVARS=DISAGG1,DISAGG2/
VARIABLES=TOTV/AGGSTATS-SUM/RMISS=9999
VARIABLES=PROPCLAS/AGGSTATS-VALIDN,SUM/RMISS=9999
STATISTICS 2
COMMENT THE AGGSTATS FOR PROPCLAS GIVE
VALIDN = TOTAL NO. OF PROPOSALS
SUM  = TOTAL NO. OF AMENDMENT PROPOSALS
SAVE SCSS
FINISH

SPSSCONTROL.AGG4A
RUN NAME CREATE FIRST AGGREGATE FILE TO DEFINE PROBABILITY
GET FILE SPSSDATA.AGG3A
FILE NAME SPSSDATA.AGG4A
SELECT IF ((PROPCLAS EQ 0 AND AMV LT 0) OR (PROPCLAS EQ 1 AND AMV GT 0))
COMPUTE CHANGE=RND(CHANGE)
COMPUTE AMV=RND(AMV)
COMPUTE TOTV=RND(TOTV)
COMMENT THE ABOVE THREE COMPUTE STATEMENTS CORRECT FOR ROUNDELING ERRORS BY ENSURING THAT ONLY INTEGER VALUES ARE USED ON CHANGE, AMV AND TOTV
TASK NAME CREATE FIRST AGGREGATE FILE TO DEFINE PROBABILITY
SORT CASES DISAGG1(A),DISAGG2(A),AMV(A),CHANGE(A)
AGGREGATE GROUPVARS=DISAGG1,DISAGG2,AMV,CHANGE/
VARIABLES=PROPCLAS/AGGSTATS-VALIDN/RMISS=9999
OPTIONS 3
STATISTICS 3
FINISH
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

SPSSCONTROL.AGG4B
RUN NAME CREATE SECOND AGGREGATE FILE TO DEFINE PROBABILITY
FILE NAME SPSSDATA.AGG4B
DATA LIST BINARY G,N,DISAGG1,DISAGG2,AMV,CHANGE
NOSPROPS 1-7
INPUT MEDIUM DISK
IF (CHANGE EQ -1)CHNEG=NOSPROPS
IF (CHANGE EQ 0)CHNIL=NOSPROPS
IF (CHANGE EQ 1)CHPOS=NOSPROPS
TASK NAME CREATE SECOND AGGREGATE FILE TO DEFINE PROBABILITY
COMMENT THE FOLLOWING AGGREGATION DOES NOT NEED A SORT RUN
THE CASES ARE ALREADY SORTED BY DISAGG1, DISAGG2
AND AMV FROM THE PREVIOUS RUN.
AGGREGATE GROUPVARS=DISAGG1,DISAGG2,AMV/
VARIABLES=CHNEG,, CHNIL, CHPOS/
AGGSTATS-SUM/RMISS=9999
OPTIONS 3
STATISTICS 3
FINISH

SPSSCONTROL.AGG4C
RUN NAME CREATE SCSSAGG2 FOR INTERVAL LEVEL MEASURES
FILE NAME SCSS2
DATA LIST BINARY G,N,DISAGG1,DISAGG2,AMV
CHNEG,CHNIL,CHPOS 1-8
INPUT MEDIUM DISK
IF (AMV LT 0) P=CHNEG/(CHNEG+CHNIL)
IF (AMV LT 0) ODIS1=DISAGG1
IF (AMV LT 0) ODIS2=DISAGG2
IF (AMV GT 0) P=CHPOS/(CHNIL+CHPOS)
IF (AMV GT 0) ADIS1=DISAGG1
IF (AMV GT 0) ADIS2=DISAGG2
DELETE VARS G,N,CHNEG,CHNIL,CHPOS
SAVE SCSS
FINISH
9.4 THE ICL VME/B COMMANDS

**RUNJOB.CREATION**

**EXTRAWORKSPACE**

<table>
<thead>
<tr>
<th>Command</th>
<th>Description</th>
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<tr>
<td>SPSS(CONT-SPSSCONTROL.AGG1A, OUT-OUTPUT.AGG1A, DATA-SPSSDATA.ASC, RWOUTPUT-SPSSDATA.AGG1ARAW, SAVE=SPSSDATA.AGG1ASAVED, SORT=YES, STSIZE=500)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGG1B, OUT-OUTPUT.AGG1B, DATA-SPSSDATA.AGG1ARAW, GET-SPSSDATA.AGG1ASAVED, RWOUTPUT-SPSSDATA.AGG1BRAW, SAVE=SPSSDATA.AGG1BSAVED)</td>
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<tr>
<td>DESTROY(SPSSDATA.AGG1ARAW &amp; SPSSDATA.AGG1ASAVED)</td>
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<tr>
<td>SPSS(CONT-SPSSCONTROL.AGC1C, OUT-OUTPUT.AGC1C, DATA-SPSSDATA.AGC1BRAW, GET-SPSSDATA.AGC1BSAVED, SAVE=SPSSDATA.AGC1CSAVED)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGC1D, OUT-OUTPUT.AGC1D, DATA-SPSSDATA.AGC1BRAW, GET-SPSSDATA.AGC1BSAVED, RWOUTPUT-SPSSDATA.AGC1DRAW, SORT=YES, STSIZE=500)</td>
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<tr>
<td>DESTROY(SPSSDATA.AGC1BRAW &amp; SPSSDATA.AGC1BSAVED)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGC2A, OUT-OUTPUT.AGC2A, DATA-SPSSDATA.AGC2ASAVED, RWOUTPUT-SPSSDATA.AGC2ARAW, SAVE=SPSSDATA.AGC2ASAVED, SORT=YES, STSIZE=500)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGC2B, OUT-OUTPUT.AGC2B, DATA-SPSSDATA.AGC2ARAW, GET-SPSSDATA.AGC2ASAVED, RWOUTPUT-SPSSDATA.AGC2BRAW, SAVE=SPSSDATA.AGC2BSAVED, SORT=YES, STSIZE=500)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGC2C, OUT-OUTPUT.AGC2C, DATA-SPSSDATA.AGC2BRAW, GET-SPSSDATA.AGC2BSAVED, RWOUTPUT-SPSSDATA.AGC2CRAW, SAVE=SPSSDATA.AGC2CSAVED, SORT=YES, STSIZE=500)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGC2D, OUT-OUTPUT.AGC2D, DATA-SPSSDATA.AGC2CRAW, GET-SPSSDATA.AGC2CSAVED, RWOUTPUT-SPSSDATA.AGC2DRAW, SORT=YES, STSIZE=500)</td>
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<td>DESTROY(SPSSDATA.AGC2CRAW &amp; SPSSDATA.AGC2CSAVED)</td>
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<td>SPSS(CONT-SPSSCONTROL.AGC4C, OUT-OUTPUT.AGC4C, DATA-SPSSDATA.AGC4BRAW, SAVE=SCSS2, SCSS=YES)</td>
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<td>DESTROY(SPSSDATA.AGC4BRAW)</td>
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**EJ(, JOURNAL.CREATION)**

To run a job:

**RJ(CREATION, PRO-SPSSJOB, OCP=1500, FILE=RUNJOB.CREATION, DISCS=DEM203 & WRK101**
### CPU Time Schedule

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<th>DISAGG1-ISSUE</th>
<th>DISAGG1-GROUP</th>
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9.6 THE SCSS SCRIPTS

9.6.1 Script for study based on SCSS1

SCSS_SCRIPT1
NO
VER

W
SCSS1BYNULL
/LOG BOTH,SCSS.LOG1BYNULL /PRI 65 /LOG OFF
YES
/SELECT PROCLAS EQ 0
/PRO UNI AMV /STATS MIN MAX /DIS STATS /HIST (LO,-1,1)
/PRO XTAB CHANGE AMV DISAGG1 DISAGG2 /CELL N EXP ROW /STATS CHI
/COLLAPSE AMV LO TO -1 HI-1 /DIS AMV OFF /LOG OFF
/TAB CHANGE AMV /LOG BOTH /DIS BOTH /LOG OFF /COLLAPSE AMV OFF
/OMIT AMV 0 TO HI
/TAB CHANGE AMV DISAGG1 DISAGG2 /LOG BOTH /DIS BOTH /LOG OFF
/COLLAPSE AMV ASK
/STATS CHI V G /LOG BOTH /DIS BOTH /LOG OFF
/SELECT PROCLAS EQ 1
/PRO UNI AMV /STATS MIN MAX /DIS STATS /HIST (1,HI,1)
/PRO XTAB CHANGE AMV DISAGG1 DISAGG2 /CELL N EXP ROW /STATS CHI
/COLLAPSE AMV 1 TO HI-1 /DIS AMV OFF /LOG OFF
/TAB CHANGE AMV /LOG BOTH /DIS BOTH /LOG OFF /COLLAPSE AMV OFF
/OMIT AMV 0
/TAB CHANGE AMV DISAGG1 DISAGG2 /LOG BOTH /DIS BOTH /LOG OFF
/COLLAPSE AMV ASK
/STATS CHI V G /LOG BOTH /DIS BOTH /LOG OFF /SCRIPT OFF
9.6.2 *Scripts for study based on SCSS2*

**SCSS.SCRIPT2**

NO

/SCRIPT OFF

/LOG BOTH, SCSS.LOG2 /PRI 65

YES

/SELECT AMV LT 0 /PRO UNI AMV /STATS MIN MAX /DIS STATS

/PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,0 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,0 /OUT EXC /DIS BOTH

/SELECT AMV GT 0 /PRO UNI AMV /STATS MIN MAX /DIS STATS

/PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SCRIPT OFF

/SELECT ADIS1 EQ 0 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 1 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 2 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SCRIPT OFF

/SELECT ADIS1 EQ 3 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 4 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 5 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SCRIPT OFF

/SELECT ADIS1 EQ 6 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 7 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 8 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SCRIPT OFF

/SELECT ADIS1 EQ 9 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 10 /PRO SCA P WITH AMV

/LIM P=0,1; AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0,0001; AMV=0,30 /OUT EXC /DIS BOTH

/SCRIPT OFF
APPENDIX 10 SPSSGEN: A PROGRAMME WRITTEN IN BASIC TO SIMPLIFY CREATION OF SPSS RAW DATA FILES

10 REM ****************************************************************************** START OF SPSSGEN.BAS
20 REM ****************************************************************************** DATE LAST EDITED 28 03 83 TIME 1230
25 REM Version 1.1 March 1983
30 REM Development version. :REM at end of line removes line from working copy
40 REM FLAGS=Destination
45 REM
60 INPUTEID4W[E], DELIMITER,DIR$,DRIVES,FLAGS: INPUT1,HEADINGS:
70 INPUT1,HITS$: INPUT1,IFLAGS$: INPUT1,INVALID$: INPUT1,LOGDRIVE$:
80 INPUT1,MENU$: INPUT1,MAIN$: INPUT1,NEW$: INPUT1,OLDW:
90 INPUT1,PLEASEWAIT$: INPUT1,PLEASEREM
100 REM ** HIGH LEVEL MENU
110 REM ****************************************************************************** END OF CONTROL PROGRAM
200 REM
250 REM
300 REM
350 REM
400 REM
450 REM
500 REM
550 REM
600 REM
650 REM
700 REM
750 REM
800 REM
850 REM
900 REM
950 REM
1000 REM
1050 REM
1100 REM
1150 REM
1200 REM
1250 REM
1300 REM
1350 REM
1400 REM
1450 REM
1500 REM
1550 REM
1600 REM
1650 REM
1700 REM
1750 REM
1800 REM
1850 REM
1900 REM
1950 REM
2000 REM
2050 REM
2100 REM
2150 REM
2200 REM
2250 REM
2300 REM
2350 REM
2400 REM
2450 REM
2500 REM
2550 REM
2600 REM
2650 REM
2700 REM
2750 REM
2800 REM
2850 REM
2900 REM
2950 REM
3000 REM
3050 REM
3100 REM
3150 REM
3200 REM
3250 REM
3300 REM
3350 REM
3400 REM

Appendix 10 Page 1
350 REM
360 REM ******************************************* START OF SUBROUTINES
370 REM
380 REM
390 REM
400 REM
410 REM
420 REM
430 REM
440 REM
450 REM
460 REM
470 REM ******************************************* START OF SUBROUTINE
480 REM ******************************************* TO CREATE A NEW SPSS DATA FILE
490 PRINT THIS$+"CREATE A NEW SPSS DATA FILE": PLEASEGIVE ME$+$name you will use for this new data file" ASSUME$ RECOGNISE$
500 PRINT DIR$+LOGDRIVE$: FILES LOGDRIVES+$.*": PRINT: PRINT WHAT$: R$: PRINT PLEASEWAIT$: RETURN
510 REM ******************************************* END OF SUBROUTINE
520 REM ******************************************* TO CREATE A NEW SPSS DATA FILE
530 REM
540 REM
550 REM
560 REM
570 REM
580 REM
590 REM
600 REM
610 REM
620 REM
630 REM ******************************************* START OF SUBROUTINE
640 REM ******************************************* TO ADD CASES TO AN SPSS DATA FILE
650 PRINT THIS$+"ADD CASES TO AN EXISTING SPSS DATA FILE": PLEASEGIVE ME$+$name of the data file to which you wish to add data cases " ASSUME$ RECOGNISE$
660 PRINT: PRINT"It is important to understand that cases can only be added": PRINT"to a data file created by SPSSGEN" 
670 PRINT DIR$+LOGDRIVE$: FILES LOGDRIVES+$.*": PRINT: PRINT WHAT$: R$: PRINT PLEASEWAIT$: RETURN
680 REM ******************************************* END OF SUBROUTINE
690 REM ******************************************* TO ADD CASES TO AN SPSS DATA FILE
700 REM
710 REM
720 REM
730 REM
740 REM
750 REM
760 REM
770 REM
780 REM
790 REM
800 REM ******************************************* START OF SUBROUTINE
810 REM ******************************************* TO RECODE A VARIABLE OR RE-ASSIGNS CASE NUMBERS
820 PRINT THIS$+"RECODES A VARIABLE OR RE-ASSIGNS CASE NUMBERS"
PLEASE SPECIFY "name of the data file you wish to amend" "ASSUME$ RECOGNISE$

830 PRINT: PRINT"It is important to understand that we can only recode": PRINT"a
data file created by SPSSGW"

840 PRINT DIR$+LOGDRIVES$: FILES LOGDRIVES$*.": PRINT: PRINT WHAT$:R$: PRINT PLEASEWAIT$:PRINT RETURN

850 REM ************************************************** END OF SUBROUTINE

860 REM ************************************************** TO RECODE A FILE

870 REM
880 REM
890 REM
900 REM
910 REM
920 REM
930 REM
940 REM
950 REM
960 REM
970 REM ************************************************** START OF SUBROUTINE

980 REM ************************************************** TO CHANGE LOGGED DISK

990 PRINT CHR$(12)"THE CURRENT LOGGED DISK IS IN DRIVE "LOGDRIVES$: PRINT:
PRINT: PRINT: PRINT: PRINT: PRINT"If you want to change disks, do so now and
then give me the drive of the new": PRINT"logged disk in the format A OR B": PRINT

1000 PRINT"If you want to change drives without changing disks, simply give me
the new": PRINT"drive in the same format A OR B": PRINT

1010 PRINT"WHAT IS THE NEW LOGGED DRIVE ?": GOSUB 3110: IF R$="A" OR R$="B"
THEN LOGDRIVES$=R$: "": FLAG$="M": RETURN ELSE 990

1020 REM ************************************************** END OF SUBROUTINE

1030 REM ************************************************** TO CHANGE LOGGED DISK

1040 REM
1050 REM
1060 REM
1070 REM
1080 REM
1090 REM
1100 REM
1110 REM
1120 REM
1130 REM
1140 REM ************************************************** START OF SUBROUTINE

1150 REM ************************************************** TO DELETE A FILE

1160 PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT DIR$+LOGDRIVES$:
FILES LOGDRIVES$*.": PRINT: PRINT: PRINT"WHAT IS THE NAME OF THE FILE YOU WANT
TO DELETE" ASSUME$ RECOGNISE$

1170 PRINT"TO RETURN TO THE HIGH LEVEL MENU SIMPLY HIT <RETURN> "": R$="": GOSUB
3260: IF R$="" THEN FLAG$="M": RETURN ELSE GOSUB 3450: IF WRONG GOTO 1160 ELSE
FILENAME$=R$

1180 PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT"YOU WANT TO DELETE
"DRIVES$FILENAME$+SEC$: PLEASE CONFIRM (Y/N) "": GOSUB 3110

1190 IF R$="Y" THEN KILL DRIVES$FILENAME$+SEC$: FLAG$="M": RETURN ELSE IF R$="N"
THEN FLAG$="M": RETURN ELSE PRINT INVALID$+Y/N$+HIT$:"re-input ": GOSUB 3110:
GOTO 1180

1200 REM ************************************************** END OF SUBROUTINE

1210 REM ************************************************** TO DELETE A FILE
START OF SUBROUTINE

**The subroutine is entered if SPSSGEN.$ doesn’t exist**

PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT"HELLO! I AM SPSSGEN. I’LL BE WITH YOU IN JUST A MOMENT!": SPSSGENDRIVE="A": FLAG$="Q"

First determine SPSSGENDRIVE

RS=SPSSGENDRIVE$+"SPSSGEN.BAS": GOSUB 3640: IF EXISTS GOTO 1360 ELSE SPSSGENDRIVE$="B": GOTO 1353

Second check that all the SPSSGEN files exist

FLAG$=": RS=SPSSGENDRIVE$+"SPSSGEN.OVR": GOSUB 3640: RS=SPSSGENDRIVE$+"SPSSGEN.BAS": GOSUB 3640: RS=SPSSGENDRIVE$+"SPSSGEN3.OVR": GOSUB 3640: RS=SPSSGENDRIVE$+"SPSSGEN3.OVR": GOSUB 3640

PRINT CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)"You can STOP me at any stage simply by typing /STOP":CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"HAVE FUN!"

GOTO 1400

Now initialise common strings

DIR$=CHR$(10)+CHR$(10)+CHR$(13)"DIRECTORY of disk"

HT$=CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"Hit any key to"

IYLAG$="I’ll flag a + after every ten cases of data to let you know I haven’t crashed!"

INVALID$=CHR$(7)+CHR$(12)+"YOU HAVE GIVEN AN INVALID RESPONSE "+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)

MENU$="return to the high level menu"

PLEASEGIVE$=CHR$(10)+CHR$(13)+"Please give me the"

PLEASEWAIT$=CHR$(12)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"PLEASE WAIT."

RETURNING$=CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"I am now returning you to the high level menu"

THISS=CHR$(12)+"THIS IS A ROUTINE WHICH"

WHAT=CHR$(10)+"What is the name?"

WHICH=CHR$(10)+"Which option do you want?"

YN=CHR$(10)+"Please reply either Y or N."

DATAFILES=CHR$(10)+"DELIMITER="+CHR$(10)+"DRIVES=SPSSGENDRIVE$:

LOGDRIVES=SPSSGENDRIVES$ SECD=": TESTING=0 TOTALRECORDS=0 TOTALVARIABLES=0:" GOSUB 1690: RETURN

END OF SUBROUTINE
initialise common strings

rem initialise common strings.
rem
rem
rem
rem
rem start of subroutine
rem
rem
rem
rem
rem
rem
rem
rem
rem start of subroutine
rem
rem
rem
rem
rem
rem
rem
rem
rem
rem
rem
rem start of subroutine
rem
rem
rem
rem
rem
rem
rem
rem
Appendix 10 Page 6
START=START+1: GOTO 2420
2410 IF INSTR(C,L$,,")<C OR INSTR(C,L$,,")<C THEN O=C+1: GOTO 2410 ELSE RECORDNUMBER=VAL(MC$(L$,S,A+1,B-(A+1)))
2420 B=INSTR(L$,,"RECORD"): C=INSTR(E,L$,,")+1: IF C<INSTR(G,L$,,") AND C<TM(L$,G,,") THEN I=INSTR(G,L$,,") ELSE J=I+1
2425 IF INSTR(J,L$,,")=J OR INSTR(J,L$,,")=J THEN J=J+1: GOTO 2420 ELSE L=J
2440 REM
2450 REM ******************************************************* Start cycle with same record number
2460 REM
2470 REM ******************************************************* First find the column numbers
2480 IF ASC(MID$(L$,L-1,1))<48 OR 57<ASC(MID$(L$,L-1,1)) CR MID$(L$,L-1,1)*" " THEN L=L+1: K=L: GOTO 2480
2490 IF L<INSTR(L,$,,") AND INSTR(L,$,,")=INSTR(L,$,,") THEN N=INSTR(L,$,",") ELSE N=INSTR(L,$,",")
2500 IF N=0 THEN N=LEN(L$)+1: O=N: P=N ELSE O=O+1: IF O=LEN(L$) THEN P=O: Q=O
2510 COLMS$=MID$(L$,O-1,N-1): N=INSTR(COLMS$,",") IF N=O THEN MULTIVALUESTART=VAL(COLMS$): MULTIVALUED=MULTIVALUESTART ELSE MULTIVALUED=VAL(RIGHT$(COLMS$,LEN(COLMS$)-N))
2520 REM
2530 REM ******************************************************* Second find the value type
2540 IF INSTR(O,L$,,")=O OR INSTR(O,L$,,")=O THEN O=O+1: GOTO 2540 ELSE VALUETYPE="": IF O=LEN(L$) GOTO 2600
2550 IF C<INSTR(O,L$,,") AND INSTR(O,L$,,")<INSTR(O,L$,,") THEN P=INSTR(O,L$,,") ELSE P=INSTR(O,L$,,")
2560 IF N=O AND P=O THEN P=LEN(L$)+1: Q=P ELSE Q=P+1
2570 IF MID$(L$,O-1,"") THEN VALUETYPE=MID$(L$,O-1,P-O-2)
2580 REM
2590 REM ******************************************************* Third analyse MULTIVARIABLES
2600 IF MID$(L$,O,K-1)="" OR MID$(L$,K-1,"")="" THEN K=K-1: GOTO 2600 ELSE MULTIVARIABLES=MID$(L$,O,K-J): COUNT=0: X=1
2610 REM ******************************************************* Count the multiple variables
2620 IF MID$(MULTIVARIABLES,X,1)="" AND MID$(MULTIVARIABLES,X,1)="" AND X<LEN(MULTIVARIABLES)+1 THEN X=X+1: GOTO 2620 ELSE COUNT=COUNT+1
2630 IF INSTR(MULTIVARIABLES,X,MULTIVARIABLES)=X OR INSTR(MULTIVARIABLES,X)=X THEN X=X+1: GOTO 2630
2640 IF MID$(MULTIVARIABLES,X,3)="TO " THEN Z=0: GOSUB 2880: COUNT=COUNT+MULTIVARIABLES
2650 IF INSTR(X,MULTIVARIABLES,X,MULTIVARIABLES)=X THEN X=X+1: GOTO 2650 ELSE IF X<LEN(MULTIVARIABLES)+1 GOTO 2620
2660 REM ******************************************************* Calculate value length
2670 VarLength=(MULTIVALUED+MULTIVALUESTART+1-((COUNT-1)*MULTIPLELENGTH))/COUNT: X=1: Y=0
2680 REM ******************************************************* Get variable names
2690 IF MID$(MULTIVARIABLES,X,1)="" AND MID$(MULTIVARIABLES,X,1)="" AND X<LEN(MULTIVARIABLES)+1 THEN VARIABLES=VARIABLES+MID$(MULTIVARIABLES,X,1): X=X+1: GOTO 2690

Appendix 10 Page 7
2700 IF INSTR(X, MULTIVARIABLES$, "")=X OR INSTR(X, MULTIVARIABLES$, "")=X THEN X=X+1: GOIND 2700
2710 IF MIDS(MULTIVARIABLES$ , X, 3)="TO" THEN Z=0: VARIABLE$=":": GOSUB 2880 ELSE GOSUB 2960: GOTO 2740
2720 FOR MULTICOUNT=1 TO MULTICOUNT:
VARIABLE$=VARIABLE$+RIGHT$(STR$(FIRST+MULTICOUNT-1),LEN(STR$(FIRST+MULTICOUNT-1))-1): GOSUB 2960: NEXT MULTICOUNT
2730 IF INSTR(X, MULTIVARIABLES$, ",")=X OR INSTR(X, MULTIVARIABLES$, ":")=X THEN X=X+1: GOIND 2730
2740 IF X<LEN(MULTIVARIABLES$)+1 GOSUB 2690
2750 REM
2760 REM ******************** Move to next MULTIVARIABLES$ 2770 IF INSTR(Q,L$, ",")=Q OR INSTR(Q,L$, ":")=Q THEN Q=Q+1: GOTO 2770
2780 IF VALUETYPES$="" AND MIDS(L$,Q,1)="" THEN START=Q: GOSUB 2390 ELSE IF VALUETYPES$="" AND MIDS(L$,Q,1)="" THEN START=Q: GOSUB 2390
2790 IF VALUETYPES$="" AND MIDS(L$,Q,1)="" THEN J=0: L=J: GOSUB 2480 ELSE IF VALUETYPES$="" AND MIDS(L$,Q,1)="" THEN J=0: L=J: GOSUB 2480
2800 REM
2810 REM ******************** Move to next DATA LIST CARD
2820 IF NOT EOF(1) THEN LINE INPUT1,L$: IF LEFT$(L$,9)="" THEN START=16: GOSUB 2390
START OF SUBROUTINE

The first line also converts lower case to capitals

Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)

R$=Z$: IF R$=""" THEN PRINT RS;: GOSUB 3260: RETURN ELSE REM

END OF SUBROUTINE

INPUT A CHARACIER

The first line also converts lower case to capitals

Z$=DUU$(1): IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)

R$=R$+Z$: IF R$="/BMR" THEN FLG$='V': RESET: GOSUB 210

IF R$="/MEM" GOSUB 130

IF R$="/SMP" THEN PRINT CHR$(12);: RESET: SYSTEM

IF Z$=(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)+"

"+CHR$(8);: R$=LEFT$(R$, LEN(R$)-1): GOSUB 3260 ELSE 3260

END OF SUBROUTINE

INPUT A STRING

START OF SUBROUTINE

The first line also converts lower case to capitals

SEC$=INSTR(R$, "."): IF I=0 THEN SEC$="": ELSE SEC$=RIGHT$(R$,LEN(R$)-I): IF LEN(SEC$)<4 GOSUB 3480 ELSE R$=LEFT$(R$,LEN(R$)-LEN(SEC$))

END OF SUBROUTINE

INPUT A STRING

START OF SUBROUTINE
I<2 GOTO 3480 ELSE R$=RIGHT$(R$,LE$(R$)-2)
3470 R$=LEFT$(R$,8): IF R$"="" THEN GOSUB 3860: IF WRONG THEN RETURN ELSE GOSUB 3640: RETURN
3480 PRINT CHR$(12)+"*************** YOU HAVE GIVEN A FILE NAME WITH AN INVALID FORMAT ***************": PRINT: PRINT: PRINT:"PLEASE USE EITHER FILENAME": PRINT OR A:FILENAME OR B:FILENAME"
3490 PRINT: PRINT: PRINT: PRINT:"**":; GOSUB 3110: WRONG=1: RETURN
3500 REM ********** END OF SUBROUTINE
3510 REM ********** TO ANALYSE FILE NAME
3520 REM
3530 REM
3540 REM
3550 REM
3560 REM
3570 REM
3580 REM
3590 REM
3600 REM
3610 REM
3620 REM ********** START OF SUBROUTINE
3630 REM ********** TO CHECK FILE EXISTS
3660 REM
3670 REM ************ File already exists when using SPSSGEN OPTION C
3690 PRINT:"Do you want to continue (Y) or give me a new name (N) ?":"
3700 GOSUB 3110: IF R$="Y" THEN S$=S$: ON ERROR GOTO 4220: KILL"A:"+R$+.TD$: RESET: RETURN ELSE IF R$="N" THEN WRONG=1: RETURN ELSE 3700
3710 REM ********** END OF SUBROUTINE
3720 REM ********** TO CHECK FILE EXISTS
3730 REM
3740 REM
3750 REM
3760 REM
3770 REM
3780 REM
3790 REM
3800 REM
3810 REM
3820 REM
3830 REM
3840 REM ************ START OF SUBROUTINE
3850 REM ************ TO CHECK FORMAT OF NAMES
3860 WRONG=0: S$="": IF INSTR(R$,"")>0 THEN S$="space" ELSE IF INSTR(R$,"",)>0 THEN S$="comma" ELSE IF DELIMITER$="" AND INSTR(R$,DELIMITER$)>0 THEN S$="","DELIMITER$=""
3870 IF S$="" THEN PRINT INVALID$+"I cannot accept a name with a "4S$" in
it,"; GOTO 3890
3890 IF ASC(LEFT$(R$,1))<65 OR 90<ASC(LEFT$(R$,1)) THEN PRINT INVALID$:"The
first character of a name must be an upper-case letter,"
3890 IF S$="" OR ASC(LEFT$(R$,1))<65 OR ASC(LEFT$(R$,1))>90 THEN PRINT"but you
have given me the name "+R$"."; HINT$:"re-input ";: GOSUB 3110: WRONG=-1: RETURN
3900 RETURN
3910 REM **************************** START OF SUBROUTINE
3920 REM **************************** TO CHECK FORMAT OF NAMES
3930 REM
3940 REM
3950 REM
3960 REM
3970 REM
3980 REM
3990 REM
4000 REM
4010 REM
4020 REM
4030 REM **************************** START OF SUBROUTINE
4040 REM **************************** TO WRITE COMMON DATA
4050 OPEN"0",1,"A: SPSSGEN.$$$":
WRITE1,DATAFILES,DELIMITERS,DIR$,DRIVES,FLAGS,HEADINGS,HITS,FLAGS,INVALIDS,LOG
DRIVES,MENU$,MENUS,MENUS,PLEASEGIVEMES,PLEASERATTS,RETURNING$,SEC$ SPSS
GENDRIVES,THIS$,WHAT$,WHICH$,IN$,TOTALRECORDS TOTALVARIABLES
4070 WRITE1,TESTING: REM
4080 RESWET: RETURN
4090 REM **************************** END OF SUBROUTINE
4100 REM **************************** TO WRITE COMMON DATA
4110 REM
4120 REM
4130 REM
4140 REM
4150 REM
4160 REM
4170 REM
4180 REM
4190 REM
4200 REM
4210 REM **************************** ERROR ROUTINES
4220 IF ERR=53 AND ERL=50 THEN CLOSE1: RESUME 4290
4230 IF ERR=53 AND ERL=2310 THEN CLOSE1: RESUME 2320
4240 IF ERR=53 AND ERL=3640 AND FLAGS="" THEN CLOSE1: RESUME 4310
4250 IF ERR=53 AND ERL=3640 AND FLAGS="" THEN CLOSE1: RESUME 3650
4260 IF ERR=53 AND ERL=3700 THEN RESUME 3650
4270 ON ERROR GOTO 0
4290 GOSUB 1350: GOTO 130
4300 REM
4310 GOSUB 1690: PRINT CHR$(7)+HEADING$: PRINT: PRINT"TO RUN SPSSGEN YOU WILL
NEED THE FOLLOWING FILES ON YOUR SYSTEM DISK": PRINT: PRINT"SPSSGEN.OVR AND
SPSSGEN.OVR AND SPSSGEN.OVR AND SPSSMG5S.OVR": PRINT
4320 PRINT"The files currently on your system disk are: ": FILES
SPSSGENDRIVES:="": ""
4330 PRINT: PRINT: PRINT"I've checked your system disk and one or more of the
SPSSGEN files is missing": PRINT"I cannot continue without those files": PRINT:
PRINT"PLEASE HIT ANY KEY TO RETURN TO THE SYSTEM ";: GOSUB 3110: RESET: SYSTEM
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

4340 REM **************************************************************** END OF SPSSGEN.BAS
**PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK**

10 REM **************************** START OF SPSSGEN1.OVR
20 REM **************************** DATE LAST EDITED 22 03 83 TIME 1930
30 REM Development version. :REM at end of line removes line from working copy
40 DEFINT A-Z: Files": INPUT, HEADING$:
50 INPUT(DATAFILES, DFILES, DIR$, DRIVES, FLAGS$: INPUT1, HEADINGS$:
60 INPUT(DUPS, INPUT1, INPUT2, INPUT3, INPUT4, INPUT5, INPUT6, INPUT7, INPUT8:
70 INPUT1, INPUT2, INPUT3, INPUT4, INPUT5, INPUT6, INPUT7, INPUT8:
80 IM GP1, INPUT9, INPUT10, INPUT11, INPUT12, INPUT13:
90 INPUT1, INPUT2, INPUT3, INPUT4, INPUT5, INPUT6, INPUT7, INPUT8:
100 REM **************************** END OF CONTROL PROGRAMME
110 REM
120 REM
130 REM
140 REM
150 REM
160 REM
170 REM
180 REM
190 REM
200 REM **************************** START OF SUBROUTINES
210 REM
220 REM
230 REM
240 REM
250 REM
260 REM
270 REM
280 REM
290 REM
300 REM
310 REM **************************** START OF SUBROUTINE
320 REM **************************** TO CREATE A NEW SPSS DATA FILE
330 PRINT CHR$(12)+"WE NEED TO BEGIN BY SETTING UP THREE PARAMETERS:
340 PRINT HEADING$="number of variables you want on this file": PRINT "WARNING": IF
350 GOSUB 1210: IF R$:="": THEN TOTALVARIABLES=0 ELSE GOSUB 1410: IF WROICT
360 GOSUB 1370: GOTO 330
370 PRINT PRINT HEADING$="delimiting character(s) you want to use between
380 PRINT HEADING$="comas as delimiting character(s)": PRINT "WARNING": Using a single space considerably eases the
390 PRINT correcting your data after entry. Using a single comma makes your": PRINT "data accessible to most microcomputer programmes.
400 PRINT makes your": PRINT "all considerably reduces the size of your data files and
410 PRINT "use of multiple variable specification."
420 PRINT To select no delimiting character, simply hit the RETURN key": PRINT "Which delimiter(s) do you want": PRINT R$:=""
430 GOSUB 1210: DELIMITER=LEN(R$): GOSUB 3030: IF WROICT THEN PRINT
PRINT "PLEASE GIVE ME THE maximum length of record you want to use for each data case": PRINT "WARNING: SPSS can handle records of 255 characters, but some mainframes can't!"

PRINT "ADVISORY: We are restricted to a maximum of 99 records per case, so use the": PRINT " longest record length possible and certainly no less than 80." PRINT " To select a record length of 122, simply hit the return key"

PRINT "How many characters per record ? ": R$="""" GOSUB 1210: IF R$="""" THEN MAXRECORDLENGTH=122 ELSE GOSUB 1410: IF WRONG GOTO 400 ELSE CORRECT=VAL(R$): IF CORRECT<80 OR 255<CORRECT THEN GOSUB 3380: GOSUB 330

REM
REM Open up new data file
REM
REM ******************************************************
REM and ask for variable definitions
REM
REM Columns 1 to 5 of data record are occupied by CASE no.
REM The next 2 data columns are occupied by RECORD no.
REM N is the variable number, DLC is the data list card counter
REM
REM ******************************************************
REM Get variable definitions
REM

GOSUB 1590: IF N<TOTALVARIABLES OR TOTALVARIABLES=0 GOTO 540 ELSE CLOSE1

REM
REM ******************************************************
REM Now create SPSS CONTROL CARDS
REM
REM OPEN"I",1,DRIVES+DATAFILE$+SEC$: OPEN"O",2,DRIVES+DATAFILE$+SEC$: TO2": DLC=0
REM IF EOF(1) THEN PRINT2,"INPUT MEDIUM DISK": CLOSE ELSE DLC=DLC+1: LINE
REM
REM FIXED"+TOTALRECORDS+DATALISTCARDS$: PRINT2,DATALISTCARDS$: GOSUB 580 ELSE
REM PRINT2,DATALISTCARDS$: GOSUB 580
REM
REM KILL DRIVES+DATAFILE$+SEC$: NAME DRIVES+DATAFILE$+".TO2" AS
REM
REM FIXED"+DATALISTCARDS$: SEC$=SEC$+1

REM
REM ******************************************************
REM Check SPSS CONTROL CARDS with user
REM
PRINT CHR$(12)"SPSSGEN HAS NOW CREATED A DISK FILE UNDER THE NAME": PRINT ""+DRIVES+DATAFILE$+SEC$: PRINT "This file contains your SPSS CONTROL CARDS and will contain subsequent data": PRINT "cases. It is important that this file is retained": PRINT

PRINT "YOUR SPSS CONTROL CARDS LOOK LIKE THIS ": PRINT "OPEN"I",1,DRIVES+DATAFILE$+SEC$:

IF NOT EOF(1) THEN LINE INPUT1,DATALISTCARDS$: PRINT DATALISTCARDS$: GOSUB 640 ELSE RESET: PRINT: PRINT "Note that columns 1 to 5 are occupied by a sequential CASE number generated"

PRINT "by SPSSGEN. Similarly, the next 2 data columns are occupied by the RECORD number within each case. Case definition is made up of these case and record"

PRINT "numbers and the"+ST$(TOTALVARIABLES)+" variables you have defined, all stored on"RECORDNUMBER"data record": IF RECORDNUMBER=1 THEN PRINT "a." ELSE PRINT ""

PRINT "Do your SPSS CONTROL CARDS look OK (Y/N) ? ";

Appendix 10 Page 14
680 GOSUB 1060: IF RS="N" GOTO 700 ELSE IF RS="Y" GOTO 680
690 PRINT: PRINT"You can preempt to OPTION A by typing /ADD. Hit any other key
for the menu."; GOSUB 1060: RETURN
700 PRINT: PRINT"Sorry to hear that your SPSS CONTROL CARDS are defective":
PRINT"I don't have an amendment routine, so we'll just have to restart!":
PRINT"Do you want to kill "+DRIVE$+DATAFILE$+SEC$+" (Y/N) ? ";
710 GOSUB 1060: IF RS="N" THEN RETURN ELSE IF RS="Y" THEN KILL
DRIVE$+DATAFILE$+SEC$: RETURN ELSE 710
720 REM ***************************************************************
730 REM *************************************************************** TO CREATE A NEW SPSS DATA FILE
740 REM
750 REM
760 REM
770 REM
780 REM
790 REM
800 REM
810 REM
820 REM
830 REM
840 REM ***************************************************************
850 REM *************************************************************** START OF SUBROUTINE
860 REM *************************************************************** TO FIND MULTICOUNT AND VARIABLEROOT$-
870 IF INSTR(X-1, R$,"",")=X-1 OR INSTR(X-1, R$," ")=X-1 THEN X=X-1: GOTO 860
880 IF ASC(MID$(R$,X-1,1)) AND ASC(MID$(R$,X-1,1))<58 THEN X=X-1: Z=Z+1: GOTO 870
890 IF Z>0 THEN FIRST=VAL(MID$(R$,X-1,1)) ELSE WRONG=-1: RETURN
900 IF INSTR(X,R$,"",")=X OR INSTR(X,R$," ")=X THEN X=X+1: GOTO 860
910 REM ***************************************************************
920 REM *************************************************************** END OF SUBROUTINE
930 REM *************************************************************** TO FIND MULTICOUNT AND VARIABLEROOT$-
940 REM
950 REM
960 REM
970 REM
980 REM
990 REM
100 REM
101 REM
102 REM
103 REM
104 REM ***************************************************************
105 REM *************************************************************** START OF SUBROUTINE
106 REM *************************************************************** TO INPUT A CHARACTER
107 REM *************************************************************** TO INPUT A CHARACTER
108 REM *************************************************************** END OF SUBROUTINE
109 REM
110 REM
111 REM
112 REM

Appendix 10 Page 15
1130 REM
1140 REM
1150 REM
1160 REM
1170 REM
1180 REM
1190 REM *********************************************************************** START OF SUBROUTINE
1200 REM *********************************************************************** TO INPUT A STRING
1210 Z$=INPUT$(1): IF Z$<CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123
1220 THEN Z$=CHR$(ASC(Z$)-32)
1230 IF Z$<CHR$(8) AND Z$<CHR$(127) THEN PRINT Z$;: R$=R$+Z$
1240 IF R$<"/ADD" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="A": GOSUB 3200: RUN
1250 IF R$<"/HELP" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="H": GOSUB 3200: RUN
1260 IF R$<"/MENU" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="M": GOSUB 3200: RUN
1270 REM *********************************************************************** END OF SUBROUTINE
1280 REM *********************************************************************** TO INPUT A STRING
1290 REM
1300 REM
1310 REM
1320 REM
1330 REM
1340 REM
1350 REM
1360 REM
1370 REM
1380 REM
1390 REM *********************************************************************** START OF SUBROUTINE
1400 REM *********************************************************************** TO CHECK R$ FOR NUMERICS ONLY
1410 WRONG=0: I=1: IF LEFT$(R$,1)="4" OR LEFT$(R$,1)="" THEN I=2
1420 FOR J=1 TO LEN(R$): IF (ASC(MID$(R$,J,1))>47 AND ASC(MID$(R$,J,1))<58) GOTO 1440
1430 PRINT INVALID$+"A non-numeric character has crept into your response!":
PRIN"I wasn't expecting any, but just for the record your response was
"+R$+HELP$+"re-input ";: GOSUB 1060: WRCW=1: REM
1440 NEXT J: RETURN
1450 REM *********************************************************************** END OF SUBROUTINE
1460 REM *********************************************************************** TO CHECK R$ FOR NUMERICS ONLY
1470 REM
1480 REM
1490 REM
1500 REM
1510 REM
1520 REM
1530 REM
1540 REM
1550 REM
1560 REM
1570 REM *********************************************************************** START OF SUBROUTINE FOR
1580 REM *********************************************************************** USER DIALOGUE FOR VARIABLE DEFINITION
1590 IF N>0 THEN PRINT HEADINGS$+VARIABLE$: PRINT: PRINT: PRINT MENUS$+MENUB$;:
PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

IF TOTALVARIABLES=0 THEN PRINT MENUS;
1600 IF N>0 THEN R$=""; GOSUB 1210: IF N<>"" AND TOTALVARIABLES=0 THEN TOTALVARIABLES=N: GOTO 1760 ELSE MULTICOUNT=1: GOSUB 2710: IF WRONG OR R$="" GOTO 1590


1620 PRINT "How many characters are there in each value assigned to "VARIABLES": R$="": GOSUB 1210: VALUETYPE=VAL(R$): IF VALUETYPE<1 OR (MAXRECORDLENGTH-7-2*DELIMITERLENGTH)<VALUETYPE THEN GOSUB 3390: GOTO 1620 ELSE

PRINT: PRINT: PRINT: GOSUB 1590

1630 REM 1640 REM ****************************************************** ASK FOR ALPHANUMERIC AND DECIMALS
1650 PRINT "Are the values to be assigned to "VARIABLES" alphanumeric (Y/N) ? 
": PRINT "WARNING: Many SPSS procedures can't use alphanumeric values":
PRINT "ADVISORY: Don't use them. Answer N to this question ": GOSUB 1060

1660 IF R$="Y" THEN VALUETYPE=" (A)": GOTO 1740 ELSE IF R$="N" THEN VALUETYPE="": PRINT: PRINT: PRINT ELSE PRINT INVALID$+HT$+"input ":; GOSUB 1060: PRINT CHR$(12);: GOTO 1650

1670 PRINT "Do you want SPSS to insert an implied decimal point": PRINT "in the values to be assigned to "VARIABLES" (Y/N) ? ":; GOSUB 1060: IF R$="N" GOTO 1740

1680 IF R$<>"Y" THEN PRINT INVALID$+HT$+"re-input ";: GOSUB 1060: PRINT CHR$(12);: GOTO 1680 ELSE PRINT: PRINT: PRINT: GOTO 1670

1690 PRINT "How many digits do you want to the right of the decimal point ? ":; R$="": GOSUB 1210: GOSUB 1410: IF WRONG GOTO 1690 ELSE VALUETYPE=VAL(R$): IF VALUETYPE=0 THEN VALUETYPE=1710 ELSE PRINT CHR$(12)+"You've asked for"VALUETYPE;

1700 PRINT "digits to be positioned to the right of the decimal point": PRINT: PRINT "but you only declared"VALUETYPE"as the number of characters in values to be assigned to "VARIABLES":"; GOSUB 1060: PRINT: PRINT: PRINT: PRINT: GOSUB 1590

1710 VALUETYPE=STR$(VALUETYPE): VALUETYPE="
("RIGHTS$(VALUETYPE,(LEN$(VALUETYPE)-1))-1)")"

1720 REM

1730 REM ****************************************************** UPDATE DATA LIST CARD
1740 VALUETYPE=MULTIVALUE+DELIMITERLENGTH+1: IF MULTICOUNT=1 THEN VALUETYPE=VALUETYPE+1: GOSUB 2150 ELSE GOSUB 1950

1750 REM ****************************************************** Any more variables?
1760 IF N<>TOTALVARIABLES THEN RETURN ELSE PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT: PRINT: PLEASE CONFIRM (Y/N) THAT YOU HAVE NO MORE VARIABLES TO DEFINE ";

1770 GOSUB 1060: IF R$="N" THEN TOTALVARIABLES=0: RETURN ELSE PRINT "Y": GOTO 1770 ELSE PRINT CHR$(12)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)

1780 PRINT "THANK YOU. I AM NOW CREATING YOUR SPSS CONTROL CARD. PLEASE WAIT": GOSUB 2520: IF DELIM THEN PRINT11:RIGHT$(DATALISTCARD$,(LEN$(DATALISTCARD$)-DELIMITERLENGTH)-1): RETURN ELSE PRINT11,DATALISTCARD$: RETURN

1790 REM ****************************************************** END OF SUBROUTINE FOR USER DIALOGUE FOR VARIABLE DEFINITION

1800 REM ****************************************************** USER DIALOGUE FOR VARIABLE DEFINITION
1810 REM
1820 REM
1830 REM
1840 REM
1850 REM

Appendix 10 Page 17
START OF SUBROUTINE

Variables used in this subroutine:

As inputs: FIRST, LAST, MAXRECORDLENGTH, MULTICOUNT

As locals: COUNT, START, MULTISPECIFICATION$,

As outputs: VALUENEW, VALUEND, VARIABLES

COUNT = 0: START = VALUENVARIABLE$; MULTISPECIFICATION$ = VARIABLE$; IF MULTICOUNT > 25 THEN PRINT PLEASEWAIT$;

IF (FIRST + COUNT - 1) < LAST THEN COUNT = COUNT + 1: GOTO 1960

VARIABLE$ = VARIABLE$ + REM2Z(SMT, LEN(S3: R$(FIRST)) - 1);

FIRST = FIRST + COUNT - 1; GOSUB 2650; IF WRTM THEN REMM ELSE IF (FIRST + COUNT - 1) < LAST THEN VALUENEXT = MULTIVALUEND + DELIMITERLENGTH + 1:

VARIABLE$ = MULTISPECIFICATION$; RETURN

END OF SUBROUTINE

START OF SUBROUTINE

Update record number

IF VALUEND > MAXRECORDLENGTH THEN IF RECORDNUMBER < 99 THEN GOSUB 2360 ELSE WRTM = 1: GOSUB 3410: RETURN

Test for multiple variables

IF DELIMITERLENGTH = 0 AND N = MULTICOUNT AND VALUENEXT = MULTIVALUEND AND VALUETYPE$ = MULTIVALUETYPE$ AND RECORDNUMBER = MULTIRECORDNUMBER THEN MULTIVARIABLE$ = MULTIVARIABLE$ + "", "VARIABLE$; MULTIVALUEND = VALUEND: RETURN

Write DATA LIST CARD

IF N = MULTICOUNT AND RECORDNUMBER = MULTIRECORDNUMBER THEN GOSUB 2520

MULTIVARIABLE$ = VARIABLES$; MULTIVALUEND = VALUEND;

END OF SUBROUTINE

TO UPDATE DATA LIST CARD

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

2260 REM
2270 REM
2280 REM
2290 REM
2300 REM
2310 REM
2320 REM
2330 REM

2340 REM ************************************************************ START OF SUBROUTINE TO
2350 REM ************************************************************ UPDATE RECORD NUMBER
2360 GOSUB 2520: RECORDNUMBER=RECORDNUMBER+1: RN$=STR$(RECORDNUMBER):
2370 RN$=RIGHT$(RN$, (LEN(RN$)-1)): TOTALRECORDS=""+("+RN$")): IF RECORDNUMBER=1 THEN
2380 REM
2390 REM
2400 REM
2410 REM
2420 REM
2430 REM
2440 REM
2450 REM
2460 REM
2470 REM
2480 REM
2490 REM

2500 REM ************************************************************ TO WRITE DATA LIST CARD
2510 REM ************************************************************ START OF SUBROUTINE TO
2520 IF DLO=0 THEN PRINT1,DATALISTCARS$: DLO=1: DATALISTCARS$="": RETURN
2530 IF MULTIVALUEND=MULTIVALUEND THEN UPDATE$=RN$+MULTIVARIABLES+"
2540 IF MULTIVALUEND=MULTIVALUEND THEN UPDATE$=RN$+MULTIVARIABLES+"
2550 TEMPDATALISTCARS$=DATALISTCARS$+DELMETER$: ""UPDATE$: IF DLO=1 AND
2560 IF DLO>1 AND LEN(TEMPDATALISTCARS$)>78 THEN PRINT1,DATALISTCARS$:
2570 REM ************************************************************ END OF SUBROUTINE TO
2580 REM ************************************************************ WRITE DATA LIST CARD
2590 REM
2600 REM
2610 REM
2620 REM
2630 REM
2640 REM
2650 REM
2660 REM
2670 REM

Appendix 10 Page 19
PRCFESSMUAI ACCCUNr= SMDARDS SErr= PROCESSES IN TEIE UK

2680 REM
2690 REM *************************************************************** START OF SUBROUTINE
2700 REM *************************************************************** TO CHECK FORMAT OF NAMES
2710 X=1: IF INSTR(X,R$,": ")=X THEN R$=RIGHT$(R$,LEN(R$)-1): GOSUB 2710 ELSE
2720 X=INSTR(X,R$," "); WRONG=0: S$="": IF X=O THEN S$="space"
2730 IF X=O AND FLAG$="v" AND DELIMITERLENGTH=O AND INST(R$," ")>O THEN X=1:
2740 GOSUB 2800: IF WRONG THEN RETURN
2750 IF INSTR(R$"," ,")=O THEN S$="comma"
2760 IF S$="" THEN PRINT INVALID$+"I cannot accept a name with a ",",": GOSUB 2760
2770 IF INST(R$," ",")=O THEN S$="LEFT$(R$,8): RETURN ELSE RETURN
2780 REM
2790 REM *************************************************************** Sub-subroutine to test for multivariable
2800 IF MID$(R$,X,1)=" " AND X<9 AND X<LEN(R$)+l THEN X=X+l: GOTO 2800 ELSE IF
2810 IF KID$(R$,X,1)=" " AND X<9 OR X<LEN(R$)+l: GOTO 2810
2820 IF MID$(R$,X,3)=" " THEN X=X+l: GOTO 2820 ELSE IF
2830 X=INST(R$," "): RETURN ELSE RETURN
2840 IF MID$(R$,X,1)=" " AND X<9 AND X<LEN(R$)+l THEN X=X+l: Z=Z+1: GOSUB 2840
2850 REM
2860 PRINT INVALID$+"The format of your multiple variable specification is incorrect": PRINT"Please use: ALPHA110 TO ALPHAY": PRINT"where ALPHA is a string of upper case letters": PRINT" XXX and YYYY are strings of integer numbers, with YYYY > XXX":
2870 PRINT"WARNING: The total number of characters in each name must not exceed eight": PRINT" and the TO must be separated by one or more spaces": PRINT"ADVICY: For more details see the SPSS manual chapter 4".
2880 PRINT HTS="re-input "; GOSUB 1060: WRONG=1: RETURN
2890 REM *************************************************************** END OF SUBROUTINE
2900 REM *************************************************************** TO CHECK FORMAT OF NAMES
2910 REM
2920 REM
2930 REM
2940 REM
2950 REM
2960 REM
2970 REM
2980 REM
2990 REM
3000 REM
3010 REM *************************************************************** START OF SUBROUTINE
3020 REM *************************************************************** TO CHECK DELIMITER$:
3030 WRONG=O: FOR I=1 TO DELIMITERLENGTH: IF ASC(MID$(R$,I,1))<32 AND
3040 ASC(MID$(R$,I,1))<44 THEN PRINT INVALID$+"You have given me a character which
3050 is neither a space nor a comma. Delimiters": ELSE 3050
3060 PRINT"must use only spaces or commas. Just for the record, your response was "+R$+HTS+"re-input ": GOSUB 1060: WRONG=1: RETURN
3070 NEXT I: RETURN
3080 REM *************************************************************** END OF SUBROUTINE
3070 REM ***************************************************************
3080 REM ** TO CHECK DELIMITERS **
3090 REM
3100 REM
3110 REM
3120 REM
3130 REM
3140 REM
3150 REM
3160 REM
3170 REM
3180 REM ***************************************************************
3190 REM ** START OF SUBROUTINE **
3200 OPEN "O", 1, "A:SPSSGEN.$$$"
3210 WRITE1, DATAFILES, DELIMITERS, DIRS, DRIVES, FLAGS, HEADINGS, HT$, IHTS, IFLAGS, INVALID$, LOG
3220 DRIVES, MENUS, MENUS$, MENUS$, MENUS$, PLEASETHEME$, PLEASEWAIT$, RETURNING$, SEC$, SPSS
3230 GENDRIVES, THIS$, WHAT$, WHICH$, XN$, TOTALRECORDS, TOTALVARIABLES
3240 WRITE1, TESTING: REM
3250 RESET: RETURN
3260 REM ***************************************************************
3270 REM ** END OF SUBROUTINE **
3280 REM
3290 REM
3300 REM
3310 REM
3320 REM
3330 REM
3340 REM
3350 REM
3360 REM *************************************************************** ERROR ROUTINES
3370 PRINT INVALID$+"You have declared"+STR$(TOTALVARIABLES)+" as the total
3380 number of variables to be defined": PRINT This is outside the range 1 to
3390 5001"+HT$+"re-start ";: GOSUB 1060: RETURN
3400 PRINT INVALID$+"You have declared"+STR$(MAXRECORDD LENGTH)+" as the maximum
3410 record length": PRINT This is outside the range 80 to 255 "+HT$+"re-start ";: GOSUB 1060: RETURN
3420 IF VAULELENGTH<1 THEN PRINT INVALID$+"Sorry, but you say your value assigned
3430 to "+VARIABLE$+" has "+R$+" characters": PRINT I think that's pretty
3440 silly!"+HTS+"re-input ";: GOSUB 1060: PRINT CHR$(12);: RETURN
3450 PRINT INVALID$+"Sorry, the value assigned to "+VARIABLE$+" is too long.": PRINT
3460 I can not take more than "+STR$(MAXRECORDD LENGTH-7-
3470 DELIMITERLENGTH)+HT$+"re-input ";: GOSUB 1060: PRINT CHR$(12);: RETURN
3480 PRINT INVALID$+"We have now filled up the 99 records allowed for each case.
3490 I am closing down": PRINT "entry of variables and proceeding to the creation of
3500 the SPSS CONTROL CARDS for": PRINT "the variables entered so far": PRINT PRINT
3510 3420 PRINT "To enter the remaining variables, you should create a second file
3520 and use the": PRINT "ADD DATA LIST card facility within an SPSS run": PRINT
3530 HTS+"continue ";: GOSUB 1060: PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT:
3540 PRINT: RETURN
3550 REM *************************************************************** END OF SPSSGEN1.DVR

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10 REM **************************** START OF SPSSGENZ.OVR
20 REM **************************** DATE LAST EDITED 22 03 83 TIME 1830
30 REM
40 DEFIN A-Z: DIM ASK$(10),ASKCHECKED$(10),DOESASKEXIST(10),CASEDATA$(99,2):
   OPEN"T",1,"A:SPSSGEN.$$$"
50 INPUT1,DATAFILES,DELMITERS$;DIR$,DRIVES$,FLAG$: INPUT1,HEADINGS$:
   INPUT1,HITS$: INPUT1,IFLAG$: INPUT1,INVALID$: INPUT1,LOGDRIVES$:
   INPUT1,MENU$: INPUT1,MENU$: INPUT1,MENU$: INPUT1,MENU$: INPUT1,MENU$:
   INPUT1,PLEASHTIME$: INPUT1,PLEASESIZE$:
60 INPUT1,RETURNINGS$: INPUT1,SECS$: INPUT1,SPSSDRIVES$: INPUT1,TIMES$:
   INPUT1,WHATS$: INPUT1,WHICH$: INPUT1,YN$: TOTALRECORDS, TOTALVARIABLES
70 INPUT1,TESTING: REM
80 CLOSE: KILL "A:SPSSGEN.$$$"
90 REM **************************** START OF CONTROL PROGRAMME
100 REM **************************** TO ADD CASES TO AN SPSS DATA FILE
110 REM Reserved counters: N=Variable no.; I=No of ask variables in repeat mode
120 REM X=Record no ; Y=Generation no
130 REM Reserved switches: H= ; WROW- ; FLW, $=Target destination
140 REM Second array subscript is generation number:
150 REM Casedata$: 1-current, 2-previous
160 REM
170 REM **************************** OPEN UP DATA FILE
180 REM **************************** AND START PROCEDURE FOR FIRST DATA CASE
190 SCREENWIDTH=80: GOSUB 2130: IF KIL= THEN R$="K": GOSUB 240 ELSE IF WRFai 260
200 REM **************************** START OF CYCLE FOR DATA CASES
210 PRINT CHR$(12)+"THE DATA FOR THE CURRENT CASE ARE AS FOLLOWS: " ; Y=1: GOSUB
220 PRINT: PRINT"I AM NOW READY TO BEGIN THE NEXT CASE,
230 IF (R$-"N" OR R$-"I") AND NUMCHECKED=0 THEN PRINT R$;: GOSUB 3360: IF
(LEFT$(R$,-2)="N" OR LEFT$(R$,-2)="I") AND (LEN(R$)>2 THEN SUPERFAST$-R$: R$-"R"
240 ELSE SUPERFAST$-""
250 IF R$-"D" OR R$-"D" OR R$-"K" THEN FOR X=1 TO TOTALRECORDS:
260 PRINT2,CASEDATA$(X,1): CASEDATA$(X,2)-CASEDATA$(X,1): NEXT X ELSE IF R$-"K"
270 THEN CASENO1-CASENO1-1
280 IF R$-"S" OR R$-"K" THEN GOSUB 1510: GOTO 210
290 IF R$-"R" THEN GOSUB 510: IF KI= THEN R$-"R": GOTO 240 ELSE IF WING GOTO
300 ELSE 210
310 IF R$-"D"$ AND R$-"D" GOTO 3600
260 PRINT PLEASHTIME+RETURNINGS; KILL SPSSDRIVES$;DATAFILES$+".TO$: RESET:
270 FLAG$="M": GOSUB 3533: RUN SPSSDRIVES$+"SPSSGEN"
280 REM **************************** END OF CONTROL PROGRAMME
290 REM **************************** TO ADD CASES TO AN SPSS DATA FILE
300 REM
310 REM
320 REM
330 REM
340 REM
350 REM
360 REM
370 REM
380 REM
390 REM **************************** START OF SUBROUTINES
400 REM
MMSIUM ACCOLMTIM SrANDARDS SMMG PROCESSES IN MIE UK

410 REM
420 REM
430 REM
440 REM
450 REM
460 REM
470 REM
480 REM
490 REM
500 REM ************************************************************** START OF FAST REPEAT SUBROUTINE
510 IF SUPERFAST$="" THEN L$=SUPERFAST$: SUPERFAST$="": GOTO 610 ELSE PRINT CHR$(12)+HEADING$: GOSUB 3040: PRINT
520 PRINT"Give me the names of the variables for which you will be CHANG
values": PRINT"You can optionally specify the number of times you want to
repeat by using N=": PRINT"anywhere in your response. Similarly, you can also
"
530 PRINT"optionally specify": PRINT"the increment by which a SINGLE variable
changes each time by using I=": PRINT"Names and options must be separated by
spaces.";
540 IF N<NUMBERCHECKED AND NUMBERCHECKED<11 THEN PRINT"Your last specification
was: "; PRINT: PRINT: IF H>0 THEN FOR J=1 TO NUMBERCHECKED: PRINT ASK$(J)+" ": NEXT J: PRINT L$ ELSE PRINT L$
550 IF N<NUMBERCHECKED AND NUMBERCHECKED<11 THEN IF TRAP=0 THEN PRINT"If there
is no change simply hit the RETURN key": PRINT"If there is no change in the
variable names simply type the new options": ELSE PRINT"Don't make any mistakes
this time!"
560 PRINT: PRINT: R$="": GOSUB 3360
570 IF R$="" THEN L$=R$ ELSE IF R$="" AND TRAP=0 GOTO 980 ELSE PRINT: PRINT"You
have given me an empty specification": PRINT"Do you want to try again (Y) or
abort (N) ? "; GOSUB 3210: IF R$="N" THEN WRONG=1: RETURN ELSE 510
580 REM
590 REM ************************************************************** ANALYSE RESPONSE AND
600 REM ************************************************************** COUNT NO OF VARIABLES FOR WHICH VALUES CHANGE
610 TOTALREPEATS=1: INCREMENT=0: A=0: ASKS=0: TRAP=0: START=1
620 IF A=LEN(L$) GOTO 670 ELSE A=INSTR(L$", "): IF A=START THEN
START=A+1: GOTO 620 ELSE IF A=0 THEN R$=MID$(L$A, (A-START)): GOSUB 2530: IF WRCNG GOTO 510 ELSE R$=M$(L$(START1(A-START)) ELSE IF A=0
THEN A=LEN(L$)+1: R$=M$(L$,START,(A-START))
ASKS=ASKS+1: IF ASKS>10 GOTO 840 ELSE ASK$(ASKS)=R$: START=A+1: GOTO 620
650 REM
660 REM ************************************************************** IF ASKS<10 CHECK VARIABLE
670 IF ASKS=0 AND NUMBERCHECKED=0 THEN H=0: ASKS=NUMBERCHECKED ELSE IF ASKS=0
AND NUMBERCHECKED=0 THEN R$="": TRAP=1: GOTO 570 ELSE H=1
680 IF NUMBERCHECKED=0 OR ASKS<NUMBERCHECKED GOTO 720 ELSE FOR J=1 TO ASKS:
DOESASKEXIST(J)=0: FOR K=1 TO NUMBERCHECKED: IF ASK$(J)=ASKCHECKED$(K) THEN
DOESASKEXIST(J)=1
690 NEXT K: NEXT J: FOR J=1 TO ASKS: IF DOESASKEXIST(J)=0 GOTO 720
700 NEXT J: GOTO 980
710 REM ************************************************************** CHECK ASKS AGAINST VARIABLE DATA
720 PRINT PLEASECHALK$="While I CHECK THE VARIABLE NAME": IF ASKS>1 THEN PRINT
", ": ELSE PRINT ". ":
725 N=0: OPEN"0", L$, SPSSGENDRV$+DATAFILE$: TO4";

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OPEN "T",1,SPSSGERIVE+DATAFILE$+".TD5"; FOR J=1 TO ASKS: DOESASKEXIST(J)=0:
NEXT J: IF ASKS>1 THEN INCREMENT=0
730 IF EOF(1) GOTO 770 ELSE
    INPUT1,RECORDNUMBER, VARIABLES, VALUENAM, VALUEND, VALUETYPES, REPEATING:
    REPEATING=1: N=N+1: FOR J=1 TO ASKS: IF ASK$(J)=VARIABLE$ THEN
    ASKCHECKS(J)=ASKS(J): REPEATING=0: DOESASKEXIST(J)=1
740 IF ASK$(J)=VARIABLE$ THEN ASKS=1 THEN SINGLEASKRECORDNUMBER=RECORDNUMBER:
    SINGLEASKVARIABLES=VARIABLE$: SINGLEASKSTART=VALUENAM: SINGLEASKEND=VALUEND:
    SINGLEASKVARIABLES=VALUENAM$: SINGLEASKVARIABLENUMBER=N: GOTO 760 ELSE 760
750 NEXT J
760 WRITE3,RECORDNUMBER, VARIABLES, VALUENAM, VALUEND, VALUETYPES, REPEATING: GOTO 730
770 CLOSE1: CLOSER3: KILL SPSSGERIVE+DATAFILE$+".TD5"; NAME SPSSGERIVE+DATAFILE$+".TD5" AS SPSSGERIVE+DATAFILE$+".TD5": FOR J=1 TO ASKS: IF DOESASKEXIST(J)=0 GOTO 1030
780 NEXT J: NUMBERCHECK=ASKS: GOTO 980
790 REM ************************************************************* END OF CHECK ASKS AGAINST VARIABLE DATA
800 REM
810 REM ************************************************************* END OF ASKS<=10 CHECK VARIABLE
820 REM
830 REM ************************************************************* IF ASKS>10 DEFINE VARIABLES INDIVIDUALLY
840 PRINT PLEASEHEX+"YOU HAVE DECLARED MORE THAN TEN VARIABLES": PRINT"SO THIS MAY TAKE A FEW MINUTES": ASKS=0: A=0: START=1:
OPEN "O",1,SPSSGERIVE+DATAFILE$+".TD4":
OPEN "T",1,SPSSGERIVE+DATAFILE$+".TD5";
850 REM ************************************************************* FIRST SET ALL REPEATING FLAGS=1
860 IF EOF(1) GOTO 870 ELSE INPUT1,
    RECORDNUMBER, VARIABLES, VALUENAM, VALUEND, VALUETYPES, REPEATING: REPEATING=1:
    WRITE3, RECORDNUMBER, VARIABLES, VALUENAM, VALUEND, VALUETYPES, REPEATING: GOTO 860
870 CLOSE1: CLOSER3: KILL SPSSGERIVE+DATAFILE$+".TD5"; NAME SPSSGERIVE+DATAFILE$+".TD4" AS SPSSGERIVE+DATAFILE$+".TD5";
880 REM ************************************************************* ANALYSE RESPONSE
890 A=INSTR(START,L$"," 1): IF A=START THEN START=START+1: GOTO 890 ELSE IF A=0 THEN A=LEN(L$)+1:
900 REM ************************************************************* IF ASKS>10 CHECK VARIABLE AND SET REPEATING FLAG
910 J=1: ASKS=ASKS+1: DOESASKEXIST(J)=0: ASK$(J)=MID$(L$START,(A-START)):
OPEN "O",1,SPSSGERIVE+DATAFILE$+".TD4":
OPEN "T",1,SPSSGERIVE+DATAFILE$+".TD5";
920 IF EOF(1) THEN CLOSE1: CLOSER3: GOTO 940 ELSE
    INPUT1,RECORDNUMBER, VARIABLES, VALUENAM, VALUEND, VALUETYPES, REPEATING: IF
    ASK$(J)=VARIABLE$ THEN REPEATING=0: DOESASKEXIST(J)=1
930 WRITE3, RECORDNUMBER, VARIABLES, VALUENAM, VALUEND, VALUETYPES, REPEATING: GOTO 920
940 KILL SPSSGERIVE+DATAFILE$+".TD5": NAME SPSSGERIVE+DATAFILE$+".TD4" AS
    SPSSGERIVE+DATAFILE$+".TD5": IF DOESASKEXIST(J)=0 GOTO 1030 ELSE IF
    A=LEN(L$)+1 THEN START=A+1: GOTO 890
950 REM ************************************************************* END OF ASKS>10 DEFINE VARIABLES INDIVIDUALLY
960 REM
970 REM ************************************************************* EXECUTE REPEATS
980 REPEATMODE=1: IF NUMBERCHECK=1 THEN GOSUB 1190: IF WROG OR KILLED THEN
    REPEATMODE=0: RETURN ELSE 1000
990 IF NUMBERCHECK=1 THEN INCREMENT=0: IF TOTALREPEATS=1 THEN GOSUB 1510 ELSE
    FOR J=1 TO TOTALREPEATS-1: GOSUB 1510: FOR X=1 TO TOTALRECORDS:
    PRINT2,CASEDATA$(X,1): CASEDATA$(X,2)=CASEDATA$(X,1): NEXT X: NEXT J: GOSUB
    1510
1000 REPEATMODE=0: WRONG=0: RETURN
1010 REM

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1020 REM .................................................................................................... END OF SUBROUTINE
1030 PRINT: PRINT"SORRY, "+ASK$(2)+" DOESN'T SEEM TO EXIST"; PRINT"DO YOU WANT TO TRY AGAIN (Y) OR ABORT (N) ? "; GOSUB 3210: IF R$="Y" THEN TRAP=1: GOTO 510 ELSE IF R$="N" THEN ERROR=1: RETURN
1040 PRINT INVALID$+IN+HIT$+: GOSUB 3210: GOTO 1030
1050 REM .................................................................................................... END OF FAST REPEAT SUBROUTINE
1060 REM
1070 REM
1080 REM
1090 REM
1100 REM
1110 REM
1120 REM
1130 REM
1140 REM
1150 REM
1160 REM .................................................................................................... START OF SUBROUTINE
1170 REM .................................................................................................... TO GENERATE MULTIPLE CASES
1180 REM .................................................................................................... WITH ONLY A SINGLE VARIABLE CHANGING
1190 IF INCREMENT=0 AND TOTALREPEATS=1 THEN PRINT CHR$(12)+HEAD$: GOSUB 3040: PRINT: m=i-ii give you the data for the new cases as I write them" 1200 RECORDNUMBER=SINGLEASKRECORDNUMBER: VALUES=SINGLEASKVALUES: VALLM=SUM=SUMEND=SUM=SUMTYPE=SINGLEASKVALUETYPE$: REPEATNO=0: REPEATING=0: N=SINGLEASKVARIABLENUMBER:
1210 REM .................................................................................................... START OF CASES CYCLE
1220 CASENO=CASENO+1: IF CASENO>999999 GOTO 3550 ELSE REPEATNO=REPEATNO+1:
1230 REM .................................................................................................... CHECK VALUE LENGTH AND ADD LEADING ZEROS
1240 GOSUB 2710: CASENO$=R$: 1250 IF RECONNUMBER>1 THEN FOR X=1 TO RECONNUMBER-1:
1260 REM .................................................................................................... GET A SINGLE VALUE
1270 REM .................................................................................................... UPDATE CASE DATA
1280 REM .................................................................................................... PRINT"Sorry, but because we are in the repeat option the value can't be re-input!": PRINT: PRINT: PRINT: PRINT
HITS+MENUS$: GOSUB 3210: RETURN
1300 REM .................................................................................................... END OF SUBROUTINE
1310 REM .................................................................................................... UPDATE CASE DATA
1320 CASEDATA$(RECORDNUMBER,1)=CASENO$+AS$+VALUES+B$: IF TOTALRECORDS=RECORDNUMBER THEN FOR X=RECORDNUMBER+1 TO TOTALRECORDS:
1330 REM .................................................................................................... WRITE CASE DATA
1340 IF REPEATNO=TOTALREPEATS THEN RETURN
1350 FOR X=1 TO TOTALRECORDS: PRINT2,CASEDATA$(X,1):
1360 REM .................................................................................................... END OF SUBROUTINE
1370 REM .................................................................................................... TO GENERATE MULTIPLE CASES
1380 REM ******************************* WITH ONLY A SINGLE VARIABLE CHANGING
1390 REM
1400 REM
1410 REM
1420 REM
1430 REM
1440 REM
1450 REM
1460 REM
1470 REM
1480 REM
1490 REM *********************************************************** START OF SUBROUTINE
1500 REM *********************************************************** TO GENERATE SINGLE CASE
1510 CASENO1=CASENO1+1: IF CASENO1>999991 GOTO 3550 ELSE N=0:
1520 REM *********************************************************** START OF CYCLE FOR RECORDS
1530 N=N+1:
1540 INPUT1,RECORDNUMBER,VALUES$;VARIABLES$;VALUEStart,VALUEEnd,VALUETYPE$;REPEATING;
1550 VALUETYPE=$=VALUETYPE$+$: IF RECORDNUMBER=LASTRECORDNUMBER GOTO 1570 ELSE
1560 VALUES$=STR$(VALUES$)+VALUES$+(VALUES$,(LEN(VALUES$)-1))
1570 IF LEN(VALUES$)=5 THEN CASEDATA$(RECORDNUMBER,1)=VALUES$: VALUE$=RECORDNUMBER:
1580 VALUES$=$VALUES$+(VALUES$,(LEN(VALUES$)-1)) ELSE IF LEN(VALUES$)<5 THEN
1590 VALUES$=$VALUES$+(VALUES$,(LEN(VALUES$)-1)) ELSE IF LEN(VALUES$)>5 THEN
1600 REM GET A SINGLE VALUE
1610 PREVALUES$=MID$(CASEDATA$(RECORDNUMBER,2),VALUETYPE$)$;IF
1620 REPEATING AND REPEATEMODE THEN VALUES$=PREVALUES$ ELSE GOSUB 1790: IF KILLED THEN
1630 REM END OF SUBROUTINE
1640 REM
1650 REM
1660 REM
1670 REM
1680 REM
1690 REM
1700 REM
1710 REM
1720 REM *********************************************************** START OF SUBROUTINE
1730 REM *********************************************************** TO ASK USER FOR A SINGLE VALUE
1740 REM Variables used in this subroutine:
1750 REM As inputs: N,CASENO1,TOTALRECORDS,CASEDATA$(X,2),REPEATING,REPEATMODE
1760 REM As locals: R$,VARIABLES$;VALUETYPE$,VALUETYPE$;VALUETYPE$
1770 REM As outputs: KILLED,VALUES$;WRONG
1780 REM SINGLEVALUE=-1: WRONG=0; KILLED=0: IF CASENO1>1 THEN PRINT
1790 CHR$(12)+HEADING$: GOSUB 3040 ELSE PRINT CHR$(12);
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1800 PRINT PLEASEGIVEMS$"value of "+VARIABLE$+" for case number"+STR$(CASENO):";
PRINT: PRINT"You originally declared "+VARIABLE$+":
1810 IF VALUETYPE$=""GOT0 1830 ELSE PRINT" as a strictly numeric variable":
1820 PRINT"with"+VALUETYPE$+"THEN PRINT";a":
1830 IF VALUETYPE$="A" GOTO 1840 ELSE PRINT"as an alphanumeric variable":
1840 PRINT"with"+VALUETYPE$+"THEN PRINT";a":
1850 PRINT"and with no implied decimal point": GOTO 1860
1860 IF VALUETYPE$="N" THEN PRINT"You can ignore leading zeros, SPSSSEN will
1870 IF VALUETYPE$="N" THEN PRINT"and with no implied decimal point":
1880 IF CASENO=1 THEN PRINT"That is, if the value of "+VARIABLE$+" is the SAME as for":
1890 IF CASENO<>1 AND NOT REPEATING THEN PRINT"please RE-INPUT" ELSE
1900 PRINT"What is the value of "+VARIABLE$+"? "; R$="";
1910 IF R$="" THEN IF CASENO=1 OR CASENO>1 AND REPEATOM AND NOT REPEATING
1920 REM ""You have given me an empty response!"+HIT$+"re-input ";
1930 REM ""GOSUB 3210: IF WRONG GOTO 1790
1940 REM ""GOSUB 2710: IF WRONG, GOIM 1790
1950 REM ""GOSUB 2530: IF WRONG GOSUB 1790
1960 VALUES=R$: PRINT"Please confirm (Y/N) value of "+VARIABLE$+"=
1970 REM ""+VALUES: PRINT"If Y simply hit Y or the RETURN key ";
1980 REM ""PRINT: PRINT: PRINT: GOSUB 3210: IF 1CMM
1990 REM ""END OF
2000 REM ""SUBROUTINE
2010 REM ""START OF SUBROUTINE
2020 REM START OF SUBROUTINE
2030 REM SUBROUTINE TO OPEN UP DATA FILE
2040 REM AND START PROCEDURE FOR FIRST DATA CASE
2050 IF EOD THEN SINGLEVALUE=0: RETURN ELSE 1790
2060 REM ""END OF SUBROUTINE
2070 REM ""TO ASK USER FOR A SINGLE VALUE
2080 REM ""TO ASK USER FOR A SINGLE VALUE
2090 REM
2100 REM ""START OF SUBROUTINE
2110 REM ""TO OPEN UP DATA FILE
2120 REM ""AND START PROCEDURE FOR FIRST DATA CASE
2130 REM NAME DRIVES+DATAFILES+SEC$ AS DRIVES+DATAFILES+T03$:
2140 REM ""OPEN"+T03$,1,DRIVES+DATAFILES+T03$:"+OPEN"+T03$,2,DRIVES+DATAFILES+SEC$: TENS=1:
2150 REM ""Y=2
2160 REM ""GOTO 2180 ELSE LINE INPUT1,CASEDATA$(1,Y): PRINTER2,CASEDATA$(1,Y): IF VAL(LEFT$(CASEDATA$(1,Y),5))=0 GOTO 2140 ELSE
2170 REM ""TOTALCASES=1: IF TOTALRECORDS1 THEN FOR X=2 TO TOTALRECORDS: LINE
2180 REM ""INPUT1,CASEDATA$(X,Y):PRINT12,CASEDATA$(X,Y):NEXT X

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2150 IF TESTING OR EOF(1) GOTO 2180 ELSE FOR X=1 TO TOTALRECORDS: LINE
INPUT1,CASEDATA$(X,Y): PRINT2,CASEDATA$(X,Y): NEXT X:
TOTALCASES=TOTALCASES+1: IF TOTALCASES=10 THEN PRINT"PLUS TWO MORE FOR EVERY
10K OF DATA"
2160 IF TOTALCASES=10 THEN PRINT IFLAGS$: PRINT"+ "; GOTO 2150
2170 IF (TOTALCASES MOD 10)=0 THEN TENS=TENS+1: IF TENS=40 THEN PRINT"+":
TENS=0: GOTO 2150 ELSE PRINT"+ "; GOTO 2150 ELSE 2150
2180 LASTCASENO1=VAL(LEFT$(CASEDATA$(1,Y),5)): ON ERR GOTO 2550: CLOSE1: KILL
DRIVES+DATAFILES$+.BAK$: NAME DRIVES+DATAFILES$+.TO3" AS DRIVES+DATAFILES$+.BAK"
2190 REM
2200 IF TOTALCASES=1 THEN PRINT CHR$(12)+"THERE IS 1 CASE ON"
"+DRIVES+DATAFILES$+.SEC$ ELSE PRINT CHR$(12)+"THERE ARE"+STR$(TOTALCASES1)+"
CASES ON "+DRIVES+DATAFILES$+.SEC$ ELSE PRINT CHR$(12)+"THERE ARE"+STR$(TOTALCASES)+"
2210 PRINT: PRINT: PRINT: PRINV'CASE definition is made up of the case and
record numbers generated by": PRINT"SPSSGEN and the"TOTALVARIABLES"variables you
have defined, all stored on"TOTALRECORDS"data record";
2220 IF TOTALRECORDS>1 THEN PRINT"s." ELSE PRINT".
2230 PRINT: PRINT: PRINT: ASKS=0: IF TOTALCASES1>0 THEN PRINT HEADING$: GOSUB
3040: PRINT: PRINT
2240 PRINT"The next case will be case number"+STR$(LASTCASENO1)+"." Hit any
key when you are ready ":; GOSUB 3210: CASENO1=LASTCASENO1: IF CASEN101=0 THEN
GOSUB 1510: RETURN
2250 PRINT CHR$(12)+HEADING$: GOSUB 3040: PRINT: PRINT"AT THE END OF EACH CASE
YOU WILL BE GIVEN THE FOLLOWING OPTIONS: "; GOSUB 2880: PRINT: PRINT"If you want
to use the Fast Repeat option immediately hit R": PRINT"Otherwise hit any other
key ";
2260 GOSUB 3210: H=1: IF R$="R" THEN GOSUB 510: RETURN ELSE GOSUB 1510: RETURN
2270 REM ********************************************************** END OF SUBROUTINE
2280 REM ********************************************************** TO OPEN UP DATA FILE
2290 REM ********************************************************** AND START PROCEDURE FOR FIRST DATA CASE
2300 REM
2310 REM
2320 REM
2330 REM
2340 REM
2350 REM
2360 REM
2370 REM
2380 REM
2390 REM
2400 REM ********************************************************** START OF UTILITIES
2410 REM
2420 REM
2430 REM
2440 REM
2450 REM
2460 REM
2470 REM
2480 REM
2490 REM
2500 REM
2510 REM ********************************************************** START OF SUBROUTINE
2520 REM ********************************************************** TO CHECK R$ FOR NUMERICS ONLY
2525 REM Variables used in this subroutine:
2526 REM As inputs: R$,S$,.HIT$
2528 REM As locals: I,J
2529 REM As outputs: WRONG
2530 WRONG=0: I=1: IF LEFTS(R$,1)="-" OR LEFTS(R$,1)="-" THEN I=2
2540 FOR J-1 TO LEN(R$): IF (ASC(MID$(R$,J,1))>47 AND ASC(MID$(R$,J,1))<58) OR (ASC(MID$(R$,J,1))=6) GOTO 2560
2550 PRINT INVALID$+"A non-numeric character has crept into your response!":
2560 NEXT J: S$="": RETURN
2570 REM *********************************************** END OF SUBROUTINE
2580 REM *************************************************** TO CHECK R$ FOR NUMERICS ONLY
2590 REM
2600 REM
2610 REM
2620 REM
2630 REM
2640 REM
2650 REM
2660 REM
2670 REM
2680 REM
2690 REM *********************************************** START OF SUBROUTINE
2700 REM *********************************************** TO CHECK VALUE LENGTH AND ADD LEADING ZEROS
2710 IF LEN(R$)>VALU$ THEN PRINT INVALID$+"You have given me"+ST(R$(LEN(R$)))+" characters for this value, but you originally declared it":
2720 IF VALU$=W THEN IF LEN(R$)=VALU$ THEN WRONG=0: RETURN ELSE IF
2730 IF VALU$=W THEN IF LEN(R$)=VALU$ THEN WRONG=0: RETURN ELSE IF
2740 IF VALU$=W THEN IF LEN(R$)=VALU$ THEN WRONG=0: RETURN ELSE IF
2750 REM *********************************************** END OF SUBROUTINE
2760 REM *************************************************** TO CHECK VALUE LENGTH AND ADD LEADING ZEROS
2770 REM
2780 REM
2790 REM
2800 REM
2810 REM
2820 REM
2830 REM
2840 REM
2850 REM
2860 REM
2870 REM *********************************************** START OF SUBROUTINE TO PRINT OPTION MENU
2880 PRINT MENUS MENUS$: IF NUMBERCHECKED=O THEN PRINT: PRINT: RETURN
2890 IF NUMBERCHECKED=11 THEN PRINT"Your last Fast Repeat specification was":
2900 IF PRINT"+"+"+" THEN H=O THEN FOR J-1 TO NUMBERCHECKED: PRINT ASK$(J)+""
2910 REM *********************************************** END OF SUBROUTINE TO PRINT OPTION MENU
3020 REM *********************************************************************************** START OF SUBROUTINE
3030 REM *********************************************************************************** TO PRINT CASE DATA
3040 DISPLAYDEPTH=0: FOR X=1 TO TOTALRECORDS: IF
3050 INT(LEN(CASEDATA$(X,Y))/(SCREENWIDTH-1))*(LEN(CASEDATA$(X,Y))/(SCREENWIDTH-1)) THEN LINES=1+INT(LEN(CASEDATA$(X,Y))/(SCREENWIDTH-1)) ELSE LINES=INT(LEN(CASEDATA$(X,Y))/(SCREENWIDTH-1))
3070 FOR LINES=1 TO LINES: PRINT MID$(CASEDATA$(X,Y),1,LINES-1)*(SCREENWIDTH-1)+1,(SCREENWIDTH-1)): DISPLAYDEPTH=DISPLAYDEPTH+1: IF DISPLAYDEPTH=8 THEN PRINT"Case display truncated; not enough room on screen": Y=2: RETURN
3080 NEXT LINES: NEXT X: Y=2: RETURN
3090 REM *********************************************************************************** START OF SUBROUTINE
3100 REM *********************************************************************************** TO PRINT CASE DATA
3110 REM ...
3120 REM ...
3130 REM ...
3140 REM ...
3150 REM ...
3160 REM ...
3170 REM ...
3180 REM ...
3190 REM *********************************************************************************** START OF SUBROUTINE
3200 REM *********************************************************************************** TO INPUT A CHARACTER
3210 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
3214 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 3360: RETURN ELSE]
3220 REM *********************************************************************************** END OF SUBROUTINE
3230 REM *********************************************************************************** TO INPUT A CHARACTER
3240 REM ...
3250 REM ...
3260 REM ...
3270 REM ...
3280 REM ...
3290 REM ...
3300 REM ...
3310 REM ...
3320 REM ...
3330 REM ...
3340 REM *********************************************************************************** START OF SUBROUTINE
3350 REM *********************************************************************************** TO INPUT A STRING
3360 Z$=INPUT$(1): IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
3364 IF Z$=CHR$(8) AND Z$=CHR$(127) THEN PRINT Z$;: R$=R$+Z$.
3370 IF R$="/" THEN PRINT PLEASEWAIT$; KILL SPESSGDRIVE$+"DATAFILE$+.T05": RESET: FLAG$="H": GOSUB 3533: RUN SPESSGDRIVE$+"SPSSMGRS.WVR"
3380 IF R$="/KILL" AND SINGLEVALUE THEN CASENO=CASENO-1: KILLED=1: RETURN
3390 IF R$="/MEND" THEN PRINT PLEASEWAIT$; KILL SPESSGDRIVE$+"DATAFILE$+.T05":

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RESET: FLAG$="M"; GOSUB 3533: RUN SPSSGENDRIVE$+"SPSSGEN"
3400 IF R$="/STOP" THEN PRINT CHR$(12);: KILL SPSSGENDRIVE$+DATAFILE$+".T05":
RESET: SYSTEM
3410 IF Z$=CHR$(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)"
"+CHR$(8);: R$=LEFT$(R$,LEN(R$)-1): GOTO 3360 ELSE 3360 ELSE 3360
3420 REM **************************************** END OF SUBROUTINE
3430 REM **************************************** TO INPUT A STRING
3440 REM
3450 REM
3460 REM
3470 REM
3480 REM
3490 REM
3500 REM
3510 REM
3520 REM
3530 REM
3531 REM **************************************** START OF SUBROUTINE
3532 REM **************************************** TO WRITE COMMON DATA
3533 OPEN"O",1,"A:";SPSSGEN.$$$":
WRITE1,DATAFILE$,$DELIMITER$,DIR$,DRIVES$,$FLAGS$,HEADINGS$,HITS$,$FLAGS$,INVALID$,LOG
DRIVES$,$MENUS$,MENUS$,MENUS$,MENUS$,PLEASE$CASES$,PLEASE$WAIT$,$RETURNING$,$SEQ$,$SPSS
GENDRIVE$,HITS$,WHAT$,WHICH$,YN$,TOTALRECORDS$,TOTALVARIABLES
3534 WRITE1,TESTING:REM
3535 RESET: RETURN
3536 REM **************************************** END OF SUBROUTINE
3537 REM **************************************** TO WRITE COMMON DATA
3538 REM
3539 REM
3540 REM
3541 REM
3542 REM
3543 REM
3544 REM
3545 REM
3546 REM
3547 REM
3548 REM
3549 REM **************************************** ERROR ROUTINES
3550 IF ERR=53 AND ERR=2180 THEN NAME DRIVE$+DATAFILE$+".T03" AS
DRIVES$+DATAFILE$+".BAK": RESUME 2200
3560 ON ERROR GOTO 0
3570 IF CASENO>99999 THEN PRINT CHR$(12)+"******** You have generated a case
number greater than 99999 **: PRINT: PRINT: HIT$+MENUS$: GOSUB 3210:
GOTO 260
3580 PRINT: PRINT"ERROR IN CASEDATA LENGTH": PRINT"Case data length is
"+LEN(CASEDATA$(RECORDNUMBER,1)): PRINT"Case data length should be "VALUE$:
PRINT"Record number is "RECORDNUMBER: PRINT"Current record is
"+CASEDATA$(RECORDNUMBER,1)
3590 PRINT"Current variable is "+VARIABLE$: PRINT"Current value is "+VALUES$:
PRINT"Current value type is "VALUE$: RESET: SYSTEM
3600 IF R$="D" AND R$="T" THEN IF R$=CHR$(13) THEN R$="RETURN"
3610 PRINT INVALID$: You replied: "+CHR$(34)+R$+CHR$(34)+", but I was expecting
either D,K,Q,R or S!": Hit$+"re-input ": GOSUB 3210: GOTO 210
3620 REM **************************************** END OF SPSSGEN2.OVR
10 REM *****************************************************************************
20 REM *****************************************************************************
30 REM Development version. :REM at end of line removes line from working copy
40 DEFINT A-Z: DIM RECEIVED$(50,2): OPTION BASE 1: OPTION A: SPSSGEN. $$$:
50 INPUT1,DATAFILES,DELIMETERS,DIR,$,DRIVES,FLAGS$: INPUT1,HEADING$:
60 INPUT1,HITS$: INPUT1,FLAGS$: INPUT1,INVALID$: INPUT1,LOGDRIVES$:
70 INPUT1,MEANS$: INPUT1,MEANS$: INPUT1,MEANS$: INPUT1,MEANS$:
80 INPUT1,PLEASEVEM$: INPUT1,PLEASEWAIT$: INPUT1,RETURNING$: INPUT1,SECTION$: INPUT1,SPSSDIRECTIONS$: INPUT1,THIS$:
90 INPUT1,WHAT$: INPUT1,WHICH$: INPUT1,YN$: TOTALRECORDS, TOTALVARIABLES:
100 REM
110 REM
120 REM
130 REM
140 REM
150 REM
160 REM
170 REM
180 REM
190 REM
200 REM *****************************************************************************
210 REM *****************************************************************************
220 REM *****************************************************************************
230 REM *****************************************************************************
240 REM *****************************************************************************
250 REM *****************************************************************************
260 REM *****************************************************************************
270 REM *****************************************************************************
280 REM *****************************************************************************
290 REM *****************************************************************************
300 REM *****************************************************************************
310 REM *****************************************************************************
320 REM *****************************************************************************
330 PRINT CHRS$(12)+"YOU HAVE THREE OPTIONS:
340 PRINT CHRS$(10)+CHRS$(10)+CHRS$(10)+CHRS$(10)+CHRS$(10)+CHRS$(13)+"C Case numbers
350 PRINT CHRS$(10)+"V Variable value recoded.";
360 PRINT CHRS$(10)+"V Variable value recoded.";
370 PRINT CHRS$(10)+"V Variable value recoded.";
380 PRINT CHRS$(10)+"V Variable value recoded.";
390 IF (TOTALCASES = (TOTALCASES MOD 10)) THEN PRINT "I shall flag a + after every run of ten unchanged
cases"
GOTO 390 ELSE PRINT"+ "; GOTO 390 ELSE 390
410 NAME DRIVES$+DATAFILES$+SEC$ AS DRIVES$+DATAFILES$+".BAK"; NAME
DRIVES$+DATAFILES$+".$$$" AS DRIVES$+DATAFILES$+SEC$; ON ERROR GOTO 2890: KILL
SPSSEGINDRIVES$+DATAFILES$+".1O5"
420 RESET: PRINT; PRINT"I've finished rewriting "+DRIVES$+DATAFILES$+SEC$; PRINT
HITS+MENU$;: GOSUB 1510: RETURN
430 REM ****************************************************************************** END OF SUBROUTINE
440 REM ****************************************************************************** TO RECODE A FILE
450 REM
460 REM
470 REM
480 REM
490 REM
500 REM
510 REM
520 REM
530 REM
540 REM
550 REM ****************************************************************************** START OF SUBROUTINE
560 REM ****************************************************************************** TO CHECK VARIABLE EXISTS
570 WRONG=0: OPEN"Y",11,SPSSEGINDRIVES$+DATAFILES$+".1O5"
580 IF NOT EOF(1) THEN
590 INPUT1,RECORDNUMBER, VARIABLES$IVALUE, VALUETYPE$,REPEAT: IF
VARIABLES$="RECODE$" THEN CLOS1: EXISTS=1: VALUETYPE=VALUETYPE$-VALUETYPE$+1:
RETURN ELSE 580
600 REM ****************************************************************************** END OF SUBROUTINE
610 REM ****************************************************************************** TO CHECK VARIABLE EXISTS
620 REM
630 REM
640 REM
650 REM
660 REM
670 REM
680 REM
690 REM
700 REM
710 REM
720 REM ****************************************************************************** START OF SUBROUTINE
730 REM ****************************************************************************** TO ASK FOR RECODING DEFINITION
740 IF NOT INREASSIGNED CODE 780
750 REM Start of case number reassignment definition
760 PRINT CHR$(12); PRINT: PRINT: PRINT: PRINT: PRINT:"Sorry, but
"+"RECODE$" doesn't seem to exist"+"HIT$+" re-input"": GOSUB 1510: WRONG=1;
RETURN
770 REM ****************************************************************************** END OF SUBROUTINE
780 REM ****************************************************************************** TO CHECK VARIABLE EXISTS
790 REM
800 REM 800 REM Start of variable recoding definition

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810 PRINT CHR$(12)+PLEASEFIVEDE$+"name of the variable to be recoded ": R$=":": GOSUB 1660: RECODE$=R$: PRINT PLEASEWAIT$: GOSUB 570: IF WRONG GOTO 810 ELSE PRINT CHR$(12);
820 REM Ask for old value
830 PRINT: PRINT PLEASEFIVEDE$+"value of "+RECODE$+" to be recoded ":CHR$(10)+CHR$(13)+"Simply hit the RETURN key if you have finished ": R$=":": GOSUB 1660: IF R$="": THEN RETURN
840 REM ******************************************************* CHECK NUMERICs, VALUE LENGTH AND ADD LEADING ZEROS
850 IF VALUETYPE$="A" THEN GOSUB 1850: IF WRONG GOTO 830
860 GOSUB 1330: IF WRONG GOTO 830 ELSE TOTALRECODES=TOTALRECODES+1:
RECODEVALUES$(TOTALRECODES,1)=R$
870 REM Ask for new value
880 PRINT: PRINT PLEASEFIVEDE$+"new value of "+RECODE$+" ": R$=":": GOSUB 1660: IF R$="": GOTO 880
890 REM ******************************************************* CHECK NUMERICs, VALUE LENGTH AND ADD LEADING ZEROS
900 IF VALUETYPE$="A" THEN GOSUB 1850: IF WRONG GOTO 880
910 GOSUB 1330: IF WRONG GOTO 830 ELSE RECODEVALUES$(TOTALRECODES,2)=R$: IF TOTALRECODES<50 GOTO 830 ELSE PRINT CHR$(12)+"We`ve filled up the space I`ve allotted for storing this recoding routine"
920 PRINT+We must now proceed with the recoding on the basis of the specification so far": PRINT+Any more can be executed as a separate run of this routine": PRINT: PRINT: PRINT HITW`continue ":": GOSUB 1510: RETURN
930 REM ******************************************************* TO ASK FOR RECODING DEFINITION
940 REM
950 REM
960 REM
970 REM
980 REM
990 REM
1000 REM
1010 REM
1020 REM
1030 REM
1040 REM
1050 REM ******************************************************* START OF SUBROUTINE
1060 REM ******************************************************* TO COMPUTE RECODE
1070 DISPLAYING=0: CASE$=LEFT$(L$,5): A$=MID$(L$,6,VALUESTART-6):
VALUE$=MID$(L$,VALUESTART,VALUEEND-VALUESTART+1): B$=RIGHT$(L$,LEN(L$)-VALUEEND)
1080 IF NOT INRECODED GOTO 1120
1090 REM Start of recoding variable
1100 FOR J=1 TO TOTALRECODES: IF VALUES$=RECODEVALUES$(J,1) THEN
VALUES$=RECODEVALUES$(J,2): DISPLAYING=1: GOTO 1120
1110 NEXT J
1120 IF NOT INREASSIGNED GOTO 1180
1130 REM Start of reassigning case numbers
1140 IF VAL(CASE$)=START AND REASSIGNING=0 THEN REASSIGNING=1:
CASE$=STR$(NEWCASE): CASE$=RIGHT$(CASE$(LEN(CASE$)-1)): GOTO 1160
1150 IF REASSIGNING THEN NEWCASE=NEWCASE+1: CASE$=STR$(NEWCASE):
CASE$=RIGHT$(CASE$(LEN(CASE$)-1))
1160 IF REASSIGNING THEN IF LEN(CASE$)=5 THEN DISPLAYING=1: GOTO 1180 ELSE CASE$="0"+CASE$: GOTO 1160
1170 REM Recode, display and return
1180 IF DISPLAYING THEN L$=CASE$+A$+VALUES$+B$: TOTALCASES=1: IF TENS>1 THEN
PRINT: PRINT L$: TENS=1: RETURN ELSE PRINT L$: RETURN ELSE RETURN
1190 REM ******************************************************* END OF SUBROUTINE
1200 REM ******************************************************************************************* TO COMPUTE RECODE
1210 REM
1220 REM
1230 REM
1240 REM
1250 REM
1260 REM
1270 REM
1280 REM
1290 REM
1300 REM
1310 REM ******************************************************************************************* START OF SUBROUTINE
1320 REM ******************************************************************************************* TO CHECK VALUE LENGTH AND ADD LEADING ZEROS
1330 IF LEN(RS$)>VALUETYPE THEN PRINT INVALIDS"You have given me"#ST$(LEN(RS$)=" characters for this value, but you originally declared it as only"#ST$(VALUETYPE)=" characters in length"#HITS"re-input "; GOSUB 1510: WRONG-1: RETURN
1340 IF VALUETYPE="A" THEN IF LEN(RS$)=VALUETYPE THEN WRONG=0: RETURN ELSE IF LEN(RS$)<VALUETYPE THEN RS$=""+RS$: GOTO 1340
1350 IF VALUETYPE="A" THEN IF LEN(RS$)=VALUETYPE THEN WRONG=0: RETURN ELSE IF LEFT$(RS$)="-" OR LEFT$(RS$)="-" THEN A$=LEFT$(RS$); B$=RIGHT$(RS$); LEN(RS$)-1): IF LEN(BS$)<VALUETYPE THEN BS$="U"+BS$: RS$=A$+B$: A$="": B$="": GOTO 1350
1360 IF VALUETYPE="A" THEN IF LEN(RS$)=VALUETYPE THEN WRONG=0: RETURN ELSE IF LEN(RS$)<VALUETYPE THEN RS$=""+RS$: GOTO 1360
1370 REM ******************************************************************************************* END OF SUBROUTINE
1380 REM ******************************************************************************************* TO CHECK VALUE LENGTH AND ADD LEADING ZEROS
1390 REM
1400 REM
1410 REM
1420 REM
1430 REM
1440 REM
1450 REM
1460 REM
1470 REM
1480 REM
1490 REM ******************************************************************************************* START OF SUBROUTINE
1500 REM ******************************************************************************************* TO INPUT A CHARACTER
1510 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
1515 RS$=Z$: IF RS$="/" THEN PRINT RS$:; GOSUB 1660: RETURN ELSE RETURN
1520 REM ******************************************************************************************* END OF SUBROUTINE
1530 REM ******************************************************************************************* TO INPUT A STRING
1540 REM
1550 REM
1560 REM
1570 REM
1580 REM
1590 REM
1600 REM
1610 REM
1620 REM
1630 REM
1640 REM ******************************************************************************************* START OF SUBROUTINE
1650 REM ******************************************************************************************* TO INPUT A STRING
1660 Z$=INPUT$(1): IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123

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THEN Z$=CHR$(ASC(Z$)-32)
1665 IF Z$<CHR$(8) AND Z$=CHR$(127) THEN PRINT Z$;: R$=R$+Z$
1670 IF R$="HELP" THEN PRINT PLEASEWAIT$;: RESET: FLAG="H": GOSUB 2550: RUN
SPS$ENDRIVE$+'SPSS$GS.0W'
1680 IF R$="/ME2U" THEN PRINT PLEASEWAIT$;: RESET: GOSUB 2550: RUN
SPSS$GMVE$+'SPSS$GW,'
1690 IF R$="/SMP" THEN PRINT CHR$(12):: KILL PJ$:
PMENDRIVE$+"SMA11. T051":
RESET: SYSM4
1700 IF Z$=CHR$(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)+"+
CHR$(8);: R$.=LEFT$(R$, LEN(R$)):
GOSUB 1660 ELSE 1660 ELSE 1660
1710 R$. END OF SUBROUTINE
1720 REM
1730 REM
1740 REM
1750 REM
1760 REM
1770 REM
1780 REM
1790 REM
1800 REM
1810 REM
1820 REM
1830 REM ********************************************************************************** START OF SUBROUTINE
1840 REM ********************************************************************************** TO CHECK R$ FOR NUMERICS ONLY
1850 WRONG=0: I=1: IF LEFT$(R$, 1)="" OR LEFT$(R$, 1)="L" THEN I=2
1860 IF J=1 TO LEN(R$): IF (ASC(M$(R$, J, 1))>47 AND ASC(M$(R$, J, 1))<58) OR
(ASC(M$(R$, J, 1))=6) GOTO 1880
1870 PRINT INVALID$+:"A non-numeric character has crept into your response!":
PRINT:"I wasn't expecting any, but just for the record your response was
"+R$+HIT$+"re-input ": GOSUB 1510: WRONG=I: RETURN
1880 NEXT J: RETURN
1890 REM ********************************************************************************** END OF SUBROUTINE
1900 REM ********************************************************************************** TO CHECK R$ FOR NUMERICS ONLY
1910 REM
1920 REM
1930 REM
1940 REM
1950 REM
1960 REM
1970 REM
1980 REM
1990 REM
2000 REM
2010 REM ********************************************************************************** START OF SUBROUTINE
2020 REM ********************************************************************************** TO CHECK FORMAT OF NAMES
2030 X=1: IF INSTR(X,R$, "")=X THEN R$=RIGHT$(R$, LEN(R$)-1): GOTO 2030 ELSE
X=INSTR(X,R$, " "): WRONG=0: S$="": IF X>0 THEN S$="space"
2040 IF X=0 AND FLAG="C" AND DELIMITERLENGTH=0 AND INSTR(R$, "")>0 THEN X=1:
GOSUB 2120: IF WRONG THEN RETURN
2050 IF INSTR(R$, ":")>0 THEN SS="comm"
2060 IF SS="": THEN PRINT INVALID$+:"I cannot accept a name with a ":S": in
it.": GOTO 2080
2070 IF ASC(LEFT$(R$, 1))<65 OR 90<ASC(LEFT$(R$, 1)) THEN PRINT INVALID$+:"The
first character of a name must be an upper-case letter,
2080 IF S$="": OR ASC(LEFT$(R$, 1))<65 OR 90<ASC(LEFT$(R$, 1)) THEN PRINT"but you
have given me the name "R$, "$", "HIT$, "re-input "; GOSUB 1510: WRONG=1
2090 IF INSTR(R$, ")")=0 THEN R$=LEFT$(R$, 8$): RETURN ELSE RETURN
2100 REM
2110 REM *********************************************************************** Sub-subroutine to test for multivariable
2120 IF MID$(R$, X, 1)<" " AND X<9 AND X<LEN(R$)+1 THEN X=X+1: GOTO 2120 ELSE IF
X<9 OR X>LEN(R$)+1 GOTO 2180
2130 IF INSTR(X, R$, ")")=X THEN X=X+1: GOTO 2130
2140 IF MID$(R$, X, 3)<" " AND X<9 AND X>LEN(R$)+1 THEN X=X+1: GOTO 2140 ELSE IF
X>LEN(R$) THEN RETURN ELSE Z=0: VARIABLEROOTS="": GOSUB 2350: IF WRONG GOTO 2180
2150 X=INSTR(R$, ")") TO }(+4: Z=1
2160 IF MID$(R$, X, 1)<" " AND Z<9 AND X<LEN(R$)+1 THEN X=X+1: Z=Z+1: GOTO 2160
ELSE IF X>LEN(R$) THEN RETURN
2170 REM
2180 PRINT INVALID$: "The format of your multiple variable specification is
2190 PRINT "incorrect": PRINT "Please use: ALPHAXXX TO ALPHAYYY": PRINT "where ALPHA is a
2200 PRINT "string of upper case letters": PRINT " XXX and YYY are integer numbers, with
2210 PRINT " XXX > YYY"
2220 PRINT "WARNING: The total number of characters in each name must not exceed
eight": PRINT " and the TO must be separated by one or more spaces":
2230 PRINT "ADIVISORY: For more details see the SPSS manual Chapter 4"
2240 PRINT HITS$: "re-input "; GOSUB 1510: WRONG=1: RETURN
2250 REM *********************************************************************** END OF SUBROUTINE
2260 REM ************************************************************************************ END OF SUBROUTINE
2270 REM
2280 REM
2290 REM
2300 REM
2310 REM
2320 REM
2330 REM *********************************************************************** START OF SUBROUTINE
2340 REM *********************************************************************** TO FIND MULTICOUNT AND VARIABLERootS
2350 IF INSTR(X, R$, ")")=X-1 OR INSTR(X, R$, ")")=X-1 THEN X=X-1: GOTO 2350
2360 IF 47<ASC(MID$(R$, X-1, 1)) AND ASC(MID$(R$, X-1, 1))<58 THEN X=X-1: Z=Z+1: GOTO 2360
ELSE IF Z>0 THEN FIRST=VAL(MID$(R$, X, Z)): X=X+Z ELSE WRONG=1:
RETURN
2370 IF INSTR(X, R$, ")")=X OR INSTR(X, R$, ")")=X THEN X=X+1: GOTO 2370
2380 IF INSTR(X, R$, ")")=X AND INSTR(X, R$, ")")=X AND X<LEN(R$)+1 THEN
VARIABLEROOTS=VARIABLEROOTS+MID$(R$, X, 1): X=X+1: GOTO 2380 ELSE Z=0
2390 IF 47<ASC(MID$(R$, X-1, 1)) AND ASC(MID$(R$, X-1, 1))<58 THEN X=X-1: Z=Z+1:
GOTO 2390 ELSE IF Z>0 THEN LAST=VAL(MID$(R$, X, Z)): X=X+Z ELSE WRONG=1: RETURN
2400 IF LAST-FIRST THEN MULTICOUNT=LAST-FIRST+1:
VARIABLEROOTS=LEFT$(VARIABLEROOTS, LEN(VARIABLEROOTS)-LEN(STR$(LAST))+1): RETURN ELSE WRONG=1: RETURN
2410 REM *********************************************************************** END OF SUBROUTINE
2420 REM *********************************************************************** TO FIND MULTICOUNT AND VARIABLERootS
2430 REM
2440 REM
2450 REM
2460 REM
2470 REM
2480 REM
2490 REM
2500 REM
2510 REM
2520 REM
2530 REM *********************************************************************** START OF SUBROUTINE
2540 REM *********************************************************************** TO WRITE COMMON DATA
2550 OPEN 'O', 1, "A:SPSSGEN.$$$"
WRITE1, DATAFILE$, DELIMITER$, DIR$, DRIVE$, HEADINGS$, HI$T$, IFLAGS$, INVALIDS$, LOG
DRIVES$, MENU$, MENUA$, MENUS$, MENU$, PLEAS$, WR17M, DATAFILE$, DELIMITER$, DIR$, DRIVE$,
MENUS$, MENUA$, MENUS$, PLEAS$, WRITE1, DATAFILE$, DELIMITER$, DIR$, DRIVE$, MENU$, MENUA$, MENUS$, PLEAS,
WRITE1, DATAFILE$, DELIMITER$, DIR$, DRIVE$, MENU$, MENUA$, MENUS$, PLEAS
2560 WRITE1, TESTDG: REM
2570 RESET: RETURN
2580 REM *********************************************************************** END OF SUBROUTINE
2590 REM *********************************************************************** TO WRITE COMMON DATA
2600 REM
2610 REM
2620 REM
2630 REM
2640 REM
2650 REM
2660 REM
2670 REM
2680 REM *********************************************************************** ERROR ROUTINES
2690 IF ERR<53 AND ERR<390 THEN RESUME 410
2700 IF ERR<53 AND ERR<410 THEN RESUME 420
2710 ON ERROR GOTO 0
2720 IF R$<"C" AND R$<"V" AND R$<"B" THEN PRINT INVALID$+"Please reply either C, V or B instead of "$+R$+Hlr$+"re-input ";: GOSUB 1510: GOTO 330
2730 REM *********************************************************************** END OF SPSSGEN.0VR
PRMSSICIM & ACCCUNTnC STAMARDS SETING PROCESSES IN THE M
10 ME START OF SPSSHES. OVR
20 ME LAST EDITED 22 03 83 ME 0930
30 ME
40 REM **************************************************************
50 REM START OF SPSSMSS.SSR
60 REM
70 DEFINT A-Z: OPEN"A", "A:SPSSGEN, $$"
80 INPUTJ, DATAFILE$, DELIMITER$, Ribile$, DRIVES$, FLAGS$: INPUTJ, HEAD$:
90 INPUTJ, HIT$: INPUTJ, FLAG$: INPUTJ, INVALID$: INPUTJ, LOGDRIVES$: 
100 INPUTJ, MENU$: INPUTJ, MENUS$: INPUTJ, MENU$: INPUTJ, MENUS$: 
110 INPUTJ, PLEASENAME$: INPUTJ, PLEASEMA$:
120 INPUTJ, RETURN$: INPUTJ, SEC$: INPUTJ, SPSSGEN$:
130 INPUTJ, WHAT$: INPUTJ, WHICH$: INPUTJ, 'YN$, TOTALRECCPDS, TOTALVARIABIL
140 INPUTJ, TESTING: REM
150 CLOSE: KILL "A: SPSSGEN, $$$": GOSUB 220: PRINT PLEASEWA$;: FLAG$-'W': GOSUB 
160 RUN "SPSSGEN"
170 REM END OF COMM PROGRAMME
180 REM
190 REM
200 REM
210 REM **************************************************************
220 PRINT CHR$(12)+"SPSSGEN is a package for generating an SPSS raw data file. Once created, the": PRINT"raw data file can be used directly by SPSS. Additionally, by using the": PRINT"SAVE SCSS control card in an SPSS run, an SCSS": 
230 PRINT"masterfile can be created."; PRINT"You should not attempt to use SPSSGEN until you have, at least, read some": PRINT"of the SPSS or SCSS manual. Particularly recommended is the second edition": PRINT"SPSS Chapter 4 "Defining an "
240 PRINT"SPSS file: The data definition cards". For those": PRINT"familiar with that chapter, SPSSGEN uses the DATA LIST control card."; PRINT
250 PRINT"SPSSGEN has been designed to be completely self supporting. No documentation": PRINT"is available and all stages are fully described by screen display."; PRINT"You can stop SPSSGEN at any stage simply by typing /STOP" 
260 PRINT"You can call up HELP at any stage simply by typing /HELP": PRINT"You can call up MENU at any stage simply by typing /MENU": PRINT 
270 PRINT"For more, select from the following": PRINT"c SPSSGEN OPTION C: Create a new SPSS raw data file": PRINT"A SPSSGEN OPTION A: Add cases to an SPSS raw data file": PRINT"R SPSSGEN OPTION R: Recode a variable or reassign case numbers"
280 PRINT", "HIGH LEVEL MENU: Hit any other key": GOSUB 730: IF RS="C" GOTO 300 
290 PRINT ELSE IF RS="A" GOTO 460 ELSE IF RS="R" GOTO 540 ELSE FLG$="M": RETURN 
300 PRINT CHR$(12)+"SPSSGEN operates as follows": PRINT"You start by defining the variables you will be using in your study. These": PRINT"are entered using SPSSGEN OPTION C." 
310 PRINT PRINT PRINT "2 After you have defined the variables SPSSGEN returns you to the HIGH LEVEL": PRINT" MENU. From the menu you can then enter OPTION A to add data cases to your": PRINT" raw data file": PRINT
320 PRINT: PRINT"At any stage you might want to recode a variable or reassign case numbers."; PRINT" Perhaps you need to correct errors; insert or delete cases; or change your"; PRINT" coding scheme. You can use OPTION R for these simple functions."
330 PRINT: PRINT: PRINT"Hit any key to continue ";: GOSUB 730
340 PRINT CHR$(12)+"At the variable definition stage you should have to hand: ";
350 PRINT" (a) a schedule of variables (but a note of the total number being"; PRINT" defined is not necessary). If you need to add new variables at a": PRINT" later stage, this is done very simply by creating a completely"
360 PRINT" new file using SPSSGEN and then using SPSS to combine the new": PRINT" variables using the ADD DATA LIST control card."; PRINT:
370 PRINT" (b) a note of the maximum length of data record you want to use.";
380 PRINT" Although SPSS can use records of up to 255 characters, many main-
390 PRINT" frames (or at least the data communication lines to mainframes)"; PRINT" cannot. A common limit is 132 characters; the old"
400 PRINT" "cards" used 80"
410 PRINT" SPSSGEN is restricted to a maximum of 99 data records per data"; PRINT" case so, if this is likely to be a limiting factor, specify the": PRINT" longest record length possible."; PRINT
420 PRINT" (c) a note of the delimiting characters, if any, you want to use to": PRINT" separate the values you assign to the variables in each case.";
430 PRINT" Using a single space considerably eases the problem of checking &": PRINT" correcting your data after entry. Using a single comma makes your"
440 PRINT" data accessible to most microcomputer programmes. Using nothing"; PRINT" at all considerably reduces the size of your data files.";
HELP: Introduction" : PRINT"C SPSSGEN OPTION C; Create a new SPSS raw data file": PRINT"R SPSSGEN OPTION R: Recode a variable or reassign case numbers"
520 PRINT" HIGH LEVEL MENU: Hit any other key "": GOSUB 730: IF R$="1" GOTO 220 ELSE IF R$="C" GOTO 300 ELSE IF R$="T" GOTO 540 ELSE FLAG$="M": RETURN
530 REM ****************************************************** START OF HELP R
540 PRINT CHR$(12)+"SPSSGEN OPTION R operates as follows: ": PRINT
545 PRINT"1 You specify the name of the file you wish to recode.": PRINT: PRINT 2 Then you indicate whether or not you want to: ": PRINT" (a) recode the values assigned to a single variable; or"
550 PRINT" (b) reassign the numbers that SPSSGEN has assigned to your cases; or": PRINT" (c) both.": PRINT"You might, for example, want to recode a variable to correct errors you have": PRINT"made in your coding, or to change your "
560 PRINT"coding scheme after a reassessment of": PRINT"its structure. Up to 50 values of a single variable can be recoded in one pass": PRINT"of the data.". PRINT"You might, for example, also want to reassign case numbers if you are using"
570 PRINT"them to control for the completeness or accuracy of your data set and you sub": PRINT"sequently decide to insert or delete cases. This might be important if you are": PRINT"using a well-defined sub-file structure.". PRINT"For more, select from the following: ": PRINT"R SPSSGEN HELP: Introduction" : PRINT"C SPSSGEN OPTION C; Create a new SPSS raw data file": PRINT"A SPSSGEN OPTION A: Add cases to an SPSS raw data file"
590 PRINT" HIGH LEVEL MENU: Hit any other key "": GOSUB 730: IF R$="1" GOTO 220 ELSE IF R$="C" GOTO 300 ELSE IF R$="A" GOTO 460 ELSE FLAG$="M": RETURN
600 REM ****************************************************** END OF HELP SUBROUTINE
610 REM
620 REM
630 REM
640 REM
650 REM
660 REM
670 REM
680 REM
690 REM
700 REM
710 REM ****************************************************** START OF SUBROUTINE
720 REM ****************************************************** TO INPUT A CHARACTER
730 Z$=INPUT$(1); IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
735 R$=Z$; IF R$="/" THEN PRINT R$;: GOSUB 880: RETURN ELSE RETURN
740 REM ****************************************************** END OF SUBROUTINE
750 REM ****************************************************** TO INPUT A CHARACTER
760 REM
770 REM
780 REM
790 REM
800 REM
810 REM
820 REM
830 REM
840 REM
850 REM
860 REM ****************************************************** START OF SUBROUTINE
870 REM ****************************************************** TO INPUT A STRING
880 Z$=INPUT$(1); IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123
THEN Z$=CHR$(ASC(Z$)-32)
885 IF Z$<>CHR$(8) AND Z$=CHR$(127) THEN PRINT Z$;: R$=R$+Z$
890 IF R$="STOP" THEN PRINT CHR$(12):; RESET: SYSTEM
900 IF Z$=CHR$(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)+""
""=CHR$(8): R$=LEFT$(R$,LEN(R$)-1); GOTO 880 ELSE GOTO 880 ELSE GOTO 880
910 REM ****************************************** END OF SUBROUTINE
920 REM ****************************************** TO INPUT A STRING
930 REM
940 REM
950 REM
960 REM
970 REM
980 REM
990 REM
1000 REM
1010 REM
1020 REM
1030 REM ****************************************** START OF SUBROUTINE
1040 REM ****************************************** TO WRITE COMMON DATA
1050 OPEN0",Z1,"A:SPSSCOM,$$$"
WRITE1,DATAFILES,DELMETERS,DIRS,DRIVES,FLAGS,HEADING,HITS,INVALIDS,LOG
DRIVES,MENU,MENUS,MENUS,MENUS,PLEASGIVEN,PLEASWAIT,RETURNING,SEC,SPSS
GENDRIVES,THIS,WHAT,WHICH,YNS,TOTALRECORDS,TOTALVARIABLES
1070 WRITE1,TESTING:REM
1080 RESET: RETURN
1090 REM ****************************************** END OF SPSSCOM.OVR
DO REM START CF SUBROUTINE
140 PRINT "I am ready to write working copies of your SPSSGEN programme files. These": PRINT "working copies will have all the REM statements removed and use abbreviated": PRINT "variable names. Please put your working copy disk into":
160 PRINT "drive B": PRINT "Confirm that you have done this by hitting any key, but if you want a copy to": PRINT "compile, then hit C. ": GOSUB 150
165 IF R$="V" THEN PRINT "Compiler version selected." ELSE PRINT "Compiler version NOT selected."
170 PRINT "Please give SPSSGEN programme files you want to create: ": PRINT "0 SPSSGEN.BAS 1 SPSSGEN.OVR 2 SPSSGEN2.OVR M SPSSGEN3.OVR": PRINT
180 IF R$="V" OR R$=CHR$(13) THEN PRINT "Starting SPSSGEN.BAS": GOSUB 1290: IF EOF(2) THEN PRINT: ELSE PRINT "Starting SPSSGEN.OVR": GOSUB 1290: IF EOF(2) THEN PRINT: ELSE PRINT "Starting SPSSGEN2.OVR": GOSUB 1290: IF EOF(2) THEN PRINT: ELSE PRINT "Starting SPSSGEN3.OVR": GOSUB 1290
1200: GOSUB 1290: L=L+1: PRINT1,L$: IF (L MOD 10)=0 THEN PRINT"+ ": GOTO 260
ELSE GOTO 260
270 IF R$="N" OR R$=CHR$(13) THEN PRINT: PRINT"Starting SPSSMGS.OVR ":
OPEN"V",1,: "B:SPSSMGS.OVR": OPEN"T",2,: "A:SPSSMGS.OVR": L=0
280 IF R$="N" OR R$=CHR$(13) THEN IF BOF(2) THEN RINT: CLOSE ELSE LINE
INPUT2,L$: IF INSTR(L$," RDf')>0 OR INSTR(L$, " FM.?')>0 GOTO 280 ELSE GOSUB
1290: L=L+1: PRINT1,L$: IF (L MD 10)=0 THEN PRINT"+ ": GOM 280 ELSE GOTO 280
290 RESET: PRINT: PRINT CHR$(7)+"I've finished writing your working copies":
PRINT"Hit any key to return to the high level menu ": GOM 2010: REIM
300 REM ******************************************* END OF SUBROUTINE
310 REM ******************************************* TO CREATE WORKING COPIES OF SPSSGEN
320 REM
321 REM
322 REM
323 REM
324 REM
325 REM
326 REM
327 REM
328 REM
329 REM
330 REM ******************************************* START OF DICTIONARY
340 REM******************************************* OF SPSSMGS.BAS VARIABLE NAMES
345 REM This is executed BEFORE the COMMON variable names
350 LONG$="RECOGNISE$" : SHORTS="V1$" : GOSUB 1860
355 LONG$="FILENAME$" : SHORTS= "V2$" : GOSUB 1860
360 LONG$="ASSUMES" : SHORTS= "V3$" : GOSUB 1860
370 LONG$="COLUMNS" : SHORTS= "V4$" : GOSUB 1860
380 LONG$="TOTALISTCARDEXISTS" : SHORTS= "V1" : GOSUB 1860: RETURN
400 REM ******************************************* END OF DICTIONARY
401 REM ******************************************* OF SPSSMGS.BAS VARIABLE NAMES
402 REM
403 REM
404 REM
405 REM
406 REM
407 REM
408 REM
409 REM
410 REM
411 REM
420 REM ******************************************* START OF DICTIONARY
430 REM ******************************************* OF SPSSMGS.OVR VARIABLE NAMES
440 REM This is executed BEFORE the COMMON names
450 LONG$="MULTISPECIFICATION$" : SHORTS= "V1$" : GOSUB 1860
455 LONG$="TEMPTOTALISTCARD$" : SHORTS= "V2$" : GOSUB 1860
460 LONG$="MULTIVALUETYPES$" : SHORTS= "V3$" : GOSUB 1860
465 LONG$="TOTALISTCARD$" : SHORTS= "V4$" : GOSUB 1860
470 LONG$="PREVALUE$" : SHORTS= "V5$" : GOSUB 1860
475 LONG$="RECODEVALUES$" : SHORTS= "V6$" : GOSUB 1860
480 LONG$="TOTALRECORDS$" : SHORTS= "V7$" : GOSUB 1860
485 LONG$="UPDATE$" : SHORTS= "V8$" : GOSUB 1860
490 LONG$="MULTITOTALISTCARD$" : SHORTS= "V9$" : GOSUB 1860
495 LONG$="MULTIRECORDNUMBER$" : SHORTS= "V10$" : GOSUB 1860
500 LONG$="MAXRECORDLENGTH$" : SHORTS= "V11$" : GOSUB 1860
505 LONG$="TOTALISTCARD$" : SHORTS= "V1" : GOSUB 1860
510 LONG$="MULTITOTALISTCARD$" : SHORTS= "V2" : GOSUB 1860
515 LONG$="MAXRECORDLENGTH$" : SHORTS= "V3" : GOSUB 1860

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

590 LONG$ = "MULTIVALUENLENGTH" : SHORT$ = "V4" : GOSUB 1860
600 LONG$ = "PRERECORDDNUMBER" : SHORT$ = "V5" : GOSUB 1860
610 LONG$ = "REASSIGNMODE" : SHORT$ = "V6" : GOSUB 1860
620 LONG$ = "PREVALUELENGTH" : SHORT$ = "V7" : GOSUB 1860
640 LONG$ = "TREECODEMODE" : SHORT$ = "V8" : GOSUB 1860
660 LONG$ = "TOTALRECODES" : SHORT$ = "V9" : GOSUB 1860
670 LONG$ = "REASSIGNED" : SHORT$ = "V10" : GOSUB 1860
690 LONG$ = "VALUEDECIMAL" : SHORT$ = "V11" : GOSUB 1860
700 LONG$ = "DISPLAYING" : SHORT$ = "V12" : GOSUB 1860
710 LONG$ = "NEWCASE" : SHORT$ = "V13" : GOSUB 1860: RETURN
720 REM ********************************************************************** END OF DICTIONARY
730 REM ********************************************************************** OF SPSSGEN1.OVR VARIABLE NAMES
740 REM
750 REM
760 REM
770 REM
780 REM
790 REM
800 REM
810 REM
820 REM
830 REM
840 REM ********************************************************************** START OF DICTIONARY
850 REM ********************************************************************** OF SPSSGEN2.OVR VARIABLE NAMES
860 REM This is executed BEFORE the COMMON names.
870 LONG$ = "SINGLEASKVARIABLES" : SHORT$ = "V15" : GOSUB 1860
880 LONG$ = "SINGLEASKVAULTYPES" : SHORT$ = "V25" : GOSUB 1860
890 LONG$ = "REXVARIABLES" : SHORT$ = "V35" : GOSUB 1860
900 LONG$ = "ASKCHECKED" : SHORT$ = "V45" : GOSUB 1860
910 LONG$ = "SUPERFAST" : SHORT$ = "V55" : GOSUB 1860
920 LONG$ = "CASEDATA" : SHORT$ = "V65" : GOSUB 1860
930 LONG$ = "PREVALUES" : SHORT$ = "V75" : GOSUB 1860
940 LONG$ = "ASK" : SHORT$ = "V85" : GOSUB 1860
950 LONG$ = "SINGLEASKVARIABLENUMBER" : SHORT$ = "V1" : GOSUB 1860
960 LONG$ = "SINGLEASKRECORDNUMBER" : SHORT$ = "V2" : GOSUB 1860
970 LONG$ = "LASTRECORDNUMBER" : SHORT$ = "V3" : GOSUB 1860
980 LONG$ = "SINGLEASKSTART" : SHORT$ = "V4" : GOSUB 1860
990 LONG$ = "NUMCHECKED" : SHORT$ = "V5" : GOSUB 1860
995 LONG$ = "DISPLAYDEPTH" : SHORT$ = "V6" : GOSUB 1860
1000 LONG$ = "TOTALREPEATS" : SHORT$ = "V7" : GOSUB 1860
1010 LONG$ = "SINGLEASKEND" : SHORT$ = "V8" : GOSUB 1860
1020 LONG$ = "DOESASKEXIST" : SHORT$ = "V9" : GOSUB 1860
1025 LONG$ = "SCREENWIDTH" : SHORT$ = "V10" : GOSUB 1860
1030 LONG$ = "INGLEVALUE" : SHORT$ = "V11" : GOSUB 1860
1040 LONG$ = "LASTCASENO" : SHORT$ = "V12" : GOSUB 1860
1050 LONG$ = "REPEATMODE" : SHORT$ = "V13" : GOSUB 1860
1060 LONG$ = "SINGLECASE" : SHORT$ = "V14" : GOSUB 1860
1070 LONG$ = "INCREMENT" : SHORT$ = "V15" : GOSUB 1860
1080 LONG$ = "REPEATING" : SHORT$ = "V16" : GOSUB 1860
1090 LONG$ = "LASTTASK" : SHORT$ = "V17" : GOSUB 1860
1100 LONG$ = "CASENO" : SHORT$ = "V18" : GOSUB 1860
1110 LONG$ = "KILLED" : SHORT$ = "V19" : GOSUB 1860
1120 LONG$ = "LINES" : SHORT$ = "V20" : GOSUB 1860
1125 LONG$ = "ASKS" : SHORT$ = "V21" : GOSUB 1860
1130 LONG$ = "TRAP" : SHORT$ = "V22" : GOSUB 1860: RETURN

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

1140 REM #################################################################################### END OF DICTIONARY
1150 REM #################################################################################### OF SPSSGENZ.OVR VARIABLE NAMES
1160 REM
1161 REM
1162 REM
1163 REM
1164 REM
1165 REM
1166 REM
1170 REM
1180 REM
1190 REM
1191 REM #################################################################################### START OF DICTIONARY
1192 REM #################################################################################### OF SPSSGENG.OVR VARIABLE NAMES
1199 REM This is executed BEFORE the COMMON names
1200 LONG$="RECODEVALUES" : SHORT$="V1$" : GOSUB 1860
1205 LONG$="RECODES" : SHORT$="V2$" : GOSUB 1860
1207 LONG$="CASES" : SHORT$="V3$" : GOSUB 1860
1210 LONG$="INREASSIGNMODE" : SHORT$="V1" : GOSUB 1860
1215 LONG$="INRECODEMODE" : SHORT$="V2" : GOSUB 1860
1220 LONG$="TOTALRECODES" : SHORT$="V3" : GOSUB 1860
1225 LONG$="REASSIGNING" : SHORT$="V4" : GOSUB 1860
1230 LONG$="DISPLAYING" : SHORT$="V5" : GOSUB 1860
1235 LONG$="NEWCASE" : SHORT$="V6" : GOSUB 1860: RETURN
1244 REM #################################################################################### END OF DICTIONARY
1245 REM #################################################################################### OF SPSSGENG.OVR VARIABLE NAMES
1246 REM
1247 REM
1248 REM
1249 REM
1250 REM
1255 REM
1256 REM
1257 REM
1258 REM
1259 REM
1260 REM #################################################################################### START OF DICTIONARY
1270 REM #################################################################################### OF COMMON VARIABLE NAMES
1280 REM This is executed AFTER the programme specific names
1290 IF NOT COMPILING THEN LONG$="PRINT" : SHORT$="?" : GOSUB 1860
1295 LONG$="MULTIVARIABLES" : SHORT$="C1$" : GOSUB 1860
1300 LONG$="PLEASGIVEMES$" : SHORT$="C2$" : GOSUB 1860
1310 LONG$="SPSSENDDRIVES$" : SHORT$="C3$" : GOSUB 1860
1315 LONG$="VARIBLEROOTS$" : SHORT$="C4$" : GOSUB 1860
1320 LONG$="PLEASEWAIT$" : SHORT$="C5$" : GOSUB 1860
1330 LONG$="DELMITERS$" : SHORT$="C6$" : GOSUB 1860
1335 LONG$="RETURNINGS$" : SHORT$="C7$" : GOSUB 1860
1340 LONG$="DATAFILES$" : SHORT$="C8$" : GOSUB 1860
1345 LONG$="LOGDRIVES$" : SHORT$="C9$" : GOSUB 1860
1350 LONG$="VALIDTYPES$" : SHORT$="C10$" : GOSUB 1860
1355 LONG$="VARIABLES$" : SHORT$="C11$" : GOSUB 1860
1360 LONG$="HEADING$" : SHORT$="C12$" : GOSUB 1860
1370 LONG$="INVALIDS$" : SHORT$="C13$" : GOSUB 1860
1375 LONG$="DRIVES$" : SHORT$="C14$" : GOSUB 1860
1430 LONG$="IFLAGS$" : SHORT$="C15$" : GOSUB 1860
1440 LONG$="MENUS$": SHORT$="C16$": GOSUB 1860
1450 LONG$="MENUS$": SHORT$="C17$": GOSUB 1860
1460 LONG$="MENUS$": SHORT$="C18$": GOSUB 1860
1470 LONG$="WHICH$": SHORT$="C19$": GOSUB 1860
1480 LONG$="VALUES$": SHORT$="C20$": GOSUB 1860
1490 LONG$="MENUS$": SHORT$="C21$": GOSUB 1860
1500 LONG$="FLAGS$": SHORT$="C22$": GOSUB 1860
1510 LONG$="THIS$": SHORT$="C23$": GOSUB 1860
1520 LONG$="WHAT$": SHORT$="C24$": GOSUB 1860
1530 LONG$="DIRS$": SHORT$="C25$": GOSUB 1860
1540 LONG$="HITS$": SHORT$="C26$": GOSUB 1860
1550 LONG$="SECS$": SHORT$="C27$": GOSUB 1860
1570 LONG$="DELMITLEN$": SHORT$="C1$": GOSUB 1860
1575 LONG$="MULTIVALUSTART$": SHORT$="C2$": GOSUB 1860
1580 LONG$="TOTALVARIABLES$": SHORT$="C3$": GOSUB 1860
1585 LONG$="MULTIVALUEND$": SHORT$="C4$": GOSUB 1860
1590 LONG$="RECORDNUMBER$": SHORT$="C5$": GOSUB 1860
1600 LONG$="TOTALREC$": SHORT$="C6$": GOSUB 1860
1605 LONG$="MULTICOUNT$": SHORT$="C7$": GOSUB 1860
1610 LONG$="TOTALCASE$": SHORT$="C8$": GOSUB 1860
1620 LONG$="VALUELEN$": SHORT$="C9$": GOSUB 1860
1630 LONG$="VALUESTART$": SHORT$="C10$": GOSUB 1860
1640 LONG$="VALUE$": SHORT$="C11$": GOSUB 1860
1650 LONG$="EXISTS$": SHORT$="C12$": GOSUB 1860
1660 LONG$="REPEAT$": SHORT$="C13$": GOSUB 1860
1670 LONG$="COUNT$": SHORT$="C14$": GOSUB 1860
1675 LONG$="START$": SHORT$="C15$": GOSUB 1860
1680 LONG$="VALUE$": SHORT$="C16$": GOSUB 1860
1690 LONG$="FIRST$": SHORT$="C17$": GOSUB 1860
1700 LONG$="WRONG$": SHORT$="C18$": GOSUB 1860
1705 LONG$="LAST$": SHORT$="C19$": GOSUB 1860
1706 LONG$="THES$": SHORT$="C20$": GOSUB 1860
1710 LONG$="TESTING OR "": SHORT$=""": GOSUB 1860
1720 LONG$="TESTING=0": "": SHORT$=""": GOSUB 1860: RETURN
1730 REM ********************************** END OF DICTIONARY OF COMMON VARIABLE NAMES
1740 REM
1750 REM
1760 REM
1770 REM
1780 REM
1790 REM
1800 REM
1810 REM
1820 REM
1830 REM
1840 REM ************************************************** START OF SUBROUTINE
1850 REM ******************************************** TO ABBREVIATE VARIABLE NAMES
1870 REM ******************************************** END OF SUBROUTINE
1880 REM ************************************************** TO ABBREVIATE VARIABLE NAMES
1890 REM
1900 REM
1910 REM
1920 REM
1990 REM *********************************** START OF SUBROUTINE
2000 REM ****************************TO INPUT A CHARACTER
2010 Z$=INPUTS(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
2015 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 2160: RETURN ELSE RETURN
2020 REM ****************************END OF SUBROUTINE
2030 REM ****************************TO INPUT A CHARACTER
2040 REM
2050 REM
2060 REM
2070 REM
2080 REM
2090 REM
2100 REM
2110 REM
2120 REM
2130 REM
2140 REM ****************************START OF SUBROUTINE
2150 REM ****************************TO INPUT A STRING
2160 Z$=INPUS$(1): IF Z$=CHR$(13) THEN RETURN IF 96<ASC(Z$) AND ASC(Z$)<123
2165 IF Z$=CHR$(8) AND Z$=CHR$(127) THEN PRINT Z$: R$=R$+Z$
2170 IF R$="/HELP" THEN FL4G$="H": PRINT PLEASEWAIT$: RESET: GOSUB 2400: RUN
2180 IF R$="/STOP" THEN FL4G$="S": PRINT PLEASEWAIT$: RESET: GOSUB 2400: RUN
2190 IF R$="/STOP" THEN PRINT CHR$(12);: RESET: SYSTEM
2200 IF Z$=CHR$(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)+""
2210 IF CHR$(8); R$=LEFT$(R$,LEN(R$)-1): GOTO 2160 ELSE GOTO 2160 ELSE GOTO 2160
2220 REM ****************************END OF SUBROUTINE
2230 REM
2240 REM
2250 REM
2260 REM
2270 REM
2280 REM
2290 REM
2300 REM
2310 REM
2320 REM
2330 REM ****************************START OF SUBROUTINE
2340 REM ****************************TO WRITE COMMON DATA
2350 OPEN"U",1,"A:SPSSGEN.,$.$$":
WRITE1,DATAFILES,DELIMITER$,DIR$,DRIVES$,FLAGS$,HEADINGS$,HITS$,IFLAGS$,INVALIDS$,LOG
DRIVES$,MENUS$,MENUS$,MEMBS$,MEMUS$,PLEASIGEMS$,PLEASEWAIT$,RETURNING$,SEC$,SPSS
GENDRIVES$,THIS$,WHAT$,WHICH$,YN$,TOTALRECORDS$,TOTALVARIABLES
2370 WRITE1,TESTING:REM
2380 RESET: RETURN
2390 REM ****************************END OF SPSSGEN.OVR