

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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VOLUME THREE

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**Department of Accountancy, University of Glasgow,
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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

PART VII APPENDICES

Appendix	1	Participant definition
Appendix	2	Proposal definition
Appendix	3	Results of the main study: Disaggregated by Group
Appendix	4	Results of the main study: Disaggregated by Issue
Appendix	5	Results of the main study: Disaggregated by Exposure Draft
Appendix	6	Results of the main study: Disaggregated by Both Issue & Group
Appendix	7	Results of the main study: Disaggregated by Both ED & Group
Appendix	8	Outliers
Appendix	9	SPSS/SCSS Case definition and control commands
Appendix	10	SPSSGEN: A programme written in BASIC to simplify creation of SPSS raw data files

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

APPENDIX 1 PARTICIPANT DEFINITION

- 1.1 Document type**
- 1.2 Participant description**
- 1.3 Participant definition**

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

<u>Identification</u>	<u>Description</u>		
0000 ASC Input document	0	0	00
0001 ASC Output document	0	0	00
0002 1949 Group	5	1	00
0003 AICPA (American Institute of CPA's)	3	7	00
0004 Aberdeen Construction Group Ltd.	1	4	02
0005 Abbey Commercial Investments Ltd.	1	1	32
0006 Accepting Houses Committee	4	1	31
0007 Accounts Users Group	4	1	00
0008 Adamson MG (Thomson McLintock & Co., London)	5	1	00
0009 Adwest Group Ltd.	1	2	05
0010 AGB Research	1		ED6
0011 Agg GG	5		ED8
0012 Agricultural Mortgage Corporation (Clive de Paula F)	5		ED8
0013 Airways Corporations Joint Pension (Ravenhill AP)	5	2	00
0014 Alexander BD	5		ED6
0015 Allan AC	5	1	00
0016 Allen D (Cadbury Typhoo Ltd.)	5	2	10
0017 Allied Breweries Ltd.	1	1	09
0018 Allied Investments Ltd.	1	1	32
0019 Allied-Lyons PLC	1	1	09
0020 Allnatt London Properties Ltd.	1	1	32
0021 Amalgamated Metal Corporation Ltd.	1	1	06
0022 Amoco (UK) Exploration Company	1	1	24
0023 Amos Hinton & Sons Ltd.	1	2	11
0024 Anderson AJ	5	2	00
0025 Angus Scott & Co.	6	38	ED6
0026 "Anonymous close company" (Not on public record)	1		ED15
0027 "Anonymous engineering group"	1		ED13
0028 "Anonymous finance director"	1	00	ED11
0029 "Anonymous individual"	5		ED13
0030 "Anonymous major consultancy"	1		ED13
0031 "Anonymous major food group"	1		ED13
0032 "Anonymous major group"	1		ED13
0033 "Anonymous major textile company"	1		ED13
0034 "Anonymous Scottish CA"	5	00	ED13
0035 "Anonymous university lecturer"	5	00	ED13
0036 Archer GSH	5	1	00
0037 Armitage PL	5	2	00
0038 Arnold Prof. J	5	2	00
0039 Artagen Properties Ltd.	1	1	32
0040 Arthur Andersen & Co.	2	1	00
0041 Arthur Guinness Son & Company (Park Royal) Ltd.	1	5	09

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0042	Arthur Young McClelland Moores & Co. (Anderson GA)	5	4	00	
0043	Arthur Young McClelland Moores & Co. (London)	2	1	00	
0044	Associated British Foods Ltd.	1	1	10	
0045	Associated Communications Corporation Ltd.	1	1	13	
0046	Associated Engineering Ltd. (AE)	1	2	07	
0047	Associated Stock Exchanges (The Council of)	4	2	00	
0048	Association of British Chambers of Commerce	4	1	00	
0049	Association of Certified Accountants (ACA)	3	1	00	
0050	ACA Birmingham & District Society	3	2	00	
0051	ACA Bromley & District Society	3	2	00	
0052	ACA Central London Society	3	1	00	
0053	ACA East London & South Essex	3	2	00	
0054	ACA Edinburgh & East Scotland	3	4	00	
0055	ACA Leinster Society	3	5	00	
0056	ACA Munster & Connaught District Society	3	5	00	
0057	ACA North London	3	1	00	
0058	ACA Norwich District	3	2	00	
0059	ACA Southern District Society	3	2	00	
0060	ACA South Wales Society	3	3	00	
0061	ACA Ulster District Society	3	5	00	
0062	Association of Corporate Treasurers	4	2	00	
0063	Association of Investment Trust Companies	4	1	34	
0064	Association of Land Owning Charities	4	2	00	
0065	Association of Retail Distributors	4	1	00	
0066	Association of University Tutors of Accounting	5	2	00	
0067	Auditing Practices Committee	3	1	00	
0068	Avon Rubber Co. Ltd.	1	2	07	
0069	Babcock & Wilcox Ltd./Babcock International Ltd.	1	1	05	
0070	Bagley HJ	5	2	00	
0071	Bailey FA	5	2	00	
0072	Baker Perkins Ltd.	1	2	05	
0073	Baker Sutton & Co.	2		00	ED3
0074	Balfour Darwins Ltd.	1	2	05	
0075	Ball, Baker, Carnaby, Deed	2	1	11	
0076	Bank of England	4	1	00	
0077	Bank of England (Lomax RH)	5	1	00	
0078	Bank of Scotland Ltd.	1	4	25	
0079	Baring Brothers Ltd.	1	1	31	
0080	Baring Brothers Ltd. (Thomas CD)	5	1	31	
0081	Barnet, Hill & Co.	2	2	00	
0082	Barrett AF (Bowater Corporation)	5	1	15	
0083	Barrow Hepburn Group Ltd.	1	1	23	
0084	Barton and Sons Ltd.	1	2	06	
0085	Barton JB (Peat, Marwick, Mitchell & Co., London)	5	1	00	
0086	Barton Mayhew & Co.	2	1	00	
0087	Bath and Portland Group Ltd.	1	2	01	
0088	BAT Industries Ltd.	1	1	18	
0089	Baxter Prof. WT	5	1	00	
0090	Beard FG	5	9	00	
0091	Beecham Group Ltd.	1	1	10	
0092	Beecham Group Ltd. (Lis AR & Gooding G)	5	1	10	
0093	Bell MA (Not on public record)	5			ED1
0094	B Elliot & Co. Ltd.	1	2	05	
0095	Benson RG	5	2	00	
0096	Bentray Investments Ltd.	1	1	32	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0097 Berlanny BP	5	2	00	
0098 Berry RN	5	4	00	
0099 Bestobell Ltd.	1	2	05	
0100 BICC Group Ltd.	1	1	03	
0101 BICC Group Ltd. (Sherlock PJ)	5	1	03	
0102 Bigwood S	5	2	00	
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 Edgington Ltd.	1	4	13	
0109 Blain-Cox O	5			ED8
0110 Blue Circle Group Ltd./Associated Portland Cement	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	
0114 Bowack MH	5	1	00	
0115 Bowater Corporation Ltd.	1	1	15	
0116 Bowes RS (ITT/STC Ltd.)	5	1	03	
0117 Bowyers (Wiltshire) Ltd.	1	2	10	
0118 BPB Industries Ltd.	1	1	01	
0119 Braden SF	5	1	00	
0120 Bradman EA	5	0	00	
0121 Braid J	5	0	00	
0122 Breese BA	5	1	00	
0123 Brennan C	5	8	00	
0124 Brennan, Tierny & Co.	2	5	00	
0125 Brewers' Society (The)	1	1	00	
0126 Bridon Ltd.	1	2	05	
0127 Bright, Grahame Murray & Co.	2		00	ED12
0128 Brighton Corporation (Morgan RB)	5	2	00	
0129 Briscoe, Smith & Co.	2	5	00	
0130 Bristol Chamber of Commerce, Industry & Shipping	4	2	00	
0131 British Aircraft Corporation Ltd.	1			ED14
0132 British Airports Authority	1	1	00	
0133 British Airways/British European Airways	1	2	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	
0188 Cadbury Schweppes Ltd.	1	1	10	
0189 Cadbury Typhoo Ltd. (Allen D)	1	2	10	
0190 Cairns DH	5	1	00	
0191 Cameron KJC	5	2	00	
0192 Campbell IF	5	2	00	
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 Cemach HP (ANBAR)	5	1	14	
0200 Cement Marketing	1			ED10
0201 Central Council for Agric. & Hortic. Co-op.	4	1	00	
0202 Centros Properties Ltd.	1	1	32	
0203 Ceylon Association (The)	6		38	ED6
0204 Challenger HJ (Not on public record)	5			ED15
0205 Chalmers, Impey & Co.	2	1	00	
0206 Chalmers, Impey & Co. (Sherwood KA)	5	1	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0207	Chamberlain Phipps Ltd.	1	2	19	
0208	Charlton N	5	2	00	
0209	Charlwood Estates Ltd.	1	1	32	
0210	Charter Consolidated Ltd.	1	1	35	
0211	Chartered Institute of Public Finance & Accountancy	3	1	00	
0212	Cheaney B	5	2	00	
0213	Chesterfield Properties PLC	1	1	32	
0214	Chicago Bridge	1			ED6
0215	Chivas Brothers Ltd.	6	4	37	
0216	Chloride Group Ltd.	1	1	03	
0217	Chung-Wee R	5	1	00	
0218	Church Commissioners (Pryor HMG)	5	1	00	
0219	Ciba-Geigy	1		20	ED6
0220	City Offices Company Ltd.	1	1	32	
0221	City of London Polytechnic (Dept. of Acc. & Tax.)	4	1	00	
0222	City of London Solicitors' Company	4	1	00	
0223	Clark HR	5	1	00	
0224	Clark Pixley	2	1	00	
0225	Clarke, Nickolls & Coombs Ltd.	1	1	32	
0226	Clayton J	5	2	00	
0227	Clayton Dewandre Holdings Ltd.	1	1	05	
0228	Clement Keys & Co.	2		00	ED12
0229	Clerical Medical & General Life Assurance	1	1	28	
0230	Coats Patons Ltd.	1	4	17	
0231	Cochrane DG	5			ED6
0232	Cockburn JAM	5		00	ED13
0233	Coe & Midgley	2	2	00	
0234	Colin A Perry Ltd.(Colin A Perry)	5	2	00	
0235	Commercial Properties Ltd.	1	1	32	
0236	Commercial Union Assurance Ltd.	1	1	29	
0237	Committee of London Clearing Bankers	4	1	25	
0238	Committee of Property Unit Trusts	4	1	32	
0239	Confederation of British Industry (CBI)	4	1	00	
0240	Confederation of Irish Industry	4	5	00	
0241	Conoco (UK) Ltd.	1	1	24	
0242	Consolidated Gold Fields Ltd.	1	1	35	
0243	Cooke TH	5			ED6
0244	Coombe JR	5	2	00	
0245	Co-operative Wholesale Society Ltd.	1	2	11	
0246	Cooper JM (Financial Training (London) Ltd.)	5	1	00	
0247	Cooper M	5			ED8
0248	Cooper Magennis	2	5	00	
0249	Coopers & Lybrand (Dublin)	2	5	00	
0250	Coopers & Lybrand (London)/Cooper Bros.	2	1	00	
0251	Coopers & Lybrand (London)/Cooper Bros.(Middleton SA)	5	1	00	
0252	Coopers & Lybrand (Melbourne)(Buckley NW)	5	9	00	
0253	Co-partnership Farms	1		00	ED6
0254	Cope MJ	5	4	00	
0255	Corry & Henderson	2	5	00	
0256	Costain Group Ltd./Richard Costain Ltd.	1	1	02	
0257	Coulson HOH	5	1	00	
0258	Countryside Properties Ltd.	1	2	32	
0259	County and District Properties Ltd.	1	1	32	
0260	Courage Ltd.	1	1	09	
0261	Courage Barclay & Simonds Ltd.	1	0	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0262 Courtaulds Ltd.	1	1	17	
0263 Courts (Furnishers) PLC	1	2	12	
0264 Craig Gardner	2	5	00	
0265 Crook BF	5	2	00	
0266 Crossley Carpets Ltd.	1	2	17	
0267 Crowleys	2	5	00	
0268 Crown House Ltd.	1	1	00	
0269 Cue & Co.	2		00	ED7
0270 Cull V	5	2	00	
0271 Dale DH (Longton Transport (Holdings) Ltd.)	5	2	22	
0272 Dalgety Ltd.	1	1	10	
0273 Dalzell IR	5	2	00	
0274 Dantzie RM	5	1	31	
0275 David Lewis & Partners	6	1	39	
0276 Davies AA (Thomson McLintock & Co. Birmingham)	5	2	00	
0277 Davies J	5	8	00	
0278 Davison IHF	5	1	00	
0279 Davy Corporation/International Ltd.	1	1	04	
0280 Dearden Farrow/Dearden Lord Annan Morrish & Co.	2	1	00	
0281 Deloitte & Co./Deloitte Haskins & Sells (Edinburgh)	2	4	00	
0282 Deloitte & Co./Deloitte Haskins & Sells (London)	2	1	00	
0283 Delta Group PLC/Delta Metal Company Ltd.	1	1	06	
0284 Delta Metal Company Ltd. (Bunce DE)	5	1	06	
0285 Dentsply Ltd.	1	2	12	
0286 Department of Industry	4	1	00	
0287 Department of Industry Commerce & Tourism (Dublin)	4	5	00	
0288 Dewar JC	5			ED6
0289 Dickerson PJ (Howard Tilley & Co/Brown Peet & Tilley)	5	1	00	
0290 Dillon DJ (Simon Engineering Ltd.)	5	2	04	
0291 Distillers Company Ltd.	1	4	09	
0292 Dixon A	5	2	00	
0293 Dixon S (Midland Yorkshire Tar Distillers Ltd)	5	2	00	
0294 Dodd WDW	5			ED8
0295 Donald Heady & Co. (Heady DE)	5	2	00	
0296 Dowty Group Ltd.	1	2	05	
0297 Doyle G	5	5	00	
0298 Drayton Corporation Ltd. (Norman R)	5	1	31	
0299 Drury Thurgood & Co.	6		38	ED6
0300 Dunlop Holdings Ltd./Dunlop Ltd.	1	1	07	
0301 Dunlop South Africa Ltd. (Harris WF)	5	9	36	
0302 EMI Ltd. (Thorn/EMI)	1	1	13	
0303 Earl MJ	5	2	00	
0304 Eastern Industries Ltd. (Not on public record)	1			ED1
0305 Eddison Plant Ltd. (British Electric Traction Ltd.)	1	2	23	
0306 Edward Bates & Sons Ltd. (Roberts WM)	5	1	31	
0307 Edward Moore & Sons	2	1	00	
0308 Edward Rushton Son & Kenyon	1	2	39	
0309 Edwards Ruddock & Co.	2		00	ED13
0310 Egerton DB	5	1	00	
0311 Electricity Council (The)	1	1	00	
0312 Electricity Council (The) (Johnson BHF)	5	1	00	
0313 Electronic Engineering Association (The)	4	1	03	
0314 Electronic Rentals & General Holdings Ltd.	1		13	ED3
0315 Ellingtons (London) Ltd.	1	1	11	
0316 Elliott KD	5			ED14

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0317 Engineering Employers' Federation	4	1	00	
0318 Engineering Industries Association	4	1	00	
0319 English AR	2			ED3
0320 English Chartered Accountants in Scotland	3	4	00	
0321 English China Clays Ltd.	1	2	08	
0322 English Property Corporation Ltd.	1	1	32	
0323 English Industrial Estates	1	2	32	
0324 Enoch LG	5	2	00	
0325 Equipment Leasing Association	4	1	00	
0326 Equity & Law Life Assurance Society Ltd.	1	1	28	ED11
0327 Ernest Cook Trust	6	2	39	
0328 Ernst & Whinney	2	1	00	
0329 Esso Petroleum Company Ltd.	1	1	24	
0330 Esso Petroleum Company Ltd. (Ratzer JPL)	5	1	24	
0331 Estates and General Investments Ltd.	1	1	32	
0332 Estates Property Investment Company Ltd.	1	2	32	
0333 Evans Dr A	5			ED8
0334 Export Group for the Constructional Industries	4	1	02	
0335 Extel Statistical Services Ltd.	1	1	14	
0336 Farmer SW	5			ED15
0337 Farrow, Bersey, Gain, Vincent & Co.	2	1	00	
0338 Farrow Middleton & Co./Marsh Wood Drew & Co.	2	1	00	
0339 Fawley Judge & Easton	2	2	00	
0340 Federation of Civil Engineering Contractors	4		00	ED6
0341 Ferranti Ltd.	1	2	03	
0342 Filmer AS	5	1	00	
0343 Finance Houses Association Ltd.	4	1	27	
0344 Financial Executives Association	4	1	00	
0345 Finnie Ross Welch & Co.	2	1	00	
0346 Finnie Ross Welch & Co. (Denza J)	5	1	00	
0347 Firth Cleveland Ltd. (Taylor CW)	5	1	00	
0348 Firth Parish & Co.	2	2	00	
0349 Fish R	5	2	00	
0350 Fisher J	5	4	00	
0351 Fisons Ltd.	1	1	20	
0352 Fitzpatrick E	5	5	00	
0353 Fletcher Estates (Harlescott) Ltd.	1	1	32	
0354 Flint Prof. D	5	4	00	
0355 Foot ND	5		00	ED13
0356 Foseco Minsep Ltd.	1	1	08	
0357 Fox MA	5	1	00	
0358 Freemans (London SW9) Ltd.	1	1	16	
0359 Friendly Societies Liason Committee	4	1	00	
0360 Fryer Whitehill & Co..	2	1	00	
0361 Fuller Jenks Beecroft & Co.	2	1	00	
0362 Gallaher Ltd.	1	1	18	
0363 Gallaher Ltd. (Watson JM)	5	1	18	
0364 Gane Jackson & Walton	2	1	00	
0365 Geddes Beaton & Co. (Geddes WK)	5	4	00	
0366 General Electric Company Ltd. (GEC/AEI)	1	1	03	
0367 General Federation of Trade Unions	4	1	00	
0368 George Williamson & Co.	6		38	ED6
0369 George Wimpey & Co. Ltd.	1	1	02	
0370 Getty Oil (Britain) Ltd.	1	1	24	
0371 GF Singleton & Co.	1	2	39	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0372 GH Murray & Co.	2	2	00	
0373 Gill & Duffus Group Ltd.	1	1	36	
0374 Gillett Brothers Discount Co. Ltd.	1	1	26	
0375 Gillett Brothers Discount Co. Ltd. (Kilpatrick WJ)	5	1	26	
0376 Glacier Metal Co. Ltd.	1	1	06	
0377 Glanvill SL	5			ED8
0378 Glenlivet Distillers (The)	6	4	37	
0379 Glickman M	5	9	00	
0380 Glover MN	5	2	00	
0381 Goodlass Wall	1		00	ED6
0382 Gould DR	5			ED6
0383 Government Statistical Service	4	1	00	
0384 Grace E	5	2	00	
0385 Graham Smart & Annan	2	4	00	
0386 Grainger Trust Ltd.	1	2	00	
0387 Grattan Warehouses Ltd.	1	2	16	
0388 Graves Causer & Co.	2			ED3
0389 Gray Dawes & Co. Ltd.	1			ED13
0390 Gray SJ	5	2	00	
0391 Great Portland Estates Ltd.	1	1	32	
0392 Great Universal Stores Ltd.	1	1	16	
0393 W Greenwell & Co.	0	1	00	
0394 Griffin Lynch & Co.	2	5	00	
0395 Griffiths CD (Westland Aircraft Ltd.)	5	2	05	
0396 Grigsby WR	5	0	00	
0397 Grinyer Prof JR	5	4	00	
0398 Guardian Royal Exchange Assurance Group Ltd.	1	1	29	
0399 Guest Keen & Nettlefolds Ltd.	1	2	06	
0400 Guest Keen & Nettlefolds Ltd. (Fea WW)	5	2	06	
0401 Gupta Prof. N Das	5	9	00	
0402 Guernsey Society of Chartered & Certified Accountants	3	2	00	
0403 Guthrie Corporation Ltd./Guthrie Industries Ltd.	1	1	36	
0404 Gynther Prof RS	5	9	00	
0405 Haden Carrier	1	1	04	
0406 Hagenbuch B	5	2	00	
0407 Haines N	5			ED8
0408 Halfords Ltd.	1	2	16	
0409 Halifax Building Society	1	2	00	
0410 Halsall RD	5	2	00	
0411 Hamilton GC	5	2	00	
0412 Hamilton Rentals Ltd.	1	1	33	
0413 Hand SC	5	2	00	
0414 Hardy DW (Imperial Group Ltd.)	5	1	18	
0415 Hargreaves PF	5			ED6
0416 Harrisons & Crosfield Ltd.	1	1	36	
0417 Harland and Wolf	1	5	05	
0418 Harmood Banner & Co.	2	1	00	
0419 Harmood Banner & Co. (Richards DG)	5	1	00	
0420 Harold Barnes & Son	2		00	ED10
0421 Harold Perry Motors Ltd.	1	1	07	
0422 Harris JD	5	2	00	
0423 Harris OB	5			ED10
0424 Haslemere Estates Ltd.	1	1	32	
0425 Hawker Siddley Group Ltd.	1	1	05	
0426 H Cox & Sons (Plant Hire) Ltd.	1	2	08	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0427	Hendre JF (Cadbury Schweppes Ltd.)	5	1	10	
0428	Henebry WA	5	5	00	
0429	Henry Boot Ltd.	1	2	02	
0430	Hepburn & Son	2	1	00	
0431	Hepworths Ltd./J Hepworth & Son plc	1	2	16	
0432	Herbert Oppenheimer, Nathan & Vandyk	0	1	40	
0433	Herkelt J	5	1	00	
0434	Hewden-Stewart Plant Ltd.	1	4	02	
0435	Hewgill LtCol JCR	5			ED8
0436	Heywood I	5			ED6
0437	Heywood TE	5			ED6
0438	Highland Distilleries	6	4	37	
0439	Hillards Supermarkets Ltd.	1	2	16	
0440	Hill Samuel & Co. Ltd. (Frankland TC)	5	1	31	
0441	Hill Vellacott	2	1	00	
0442	Hill Vellacott (Waldron RS)	5	1	00	
0443	Hinds A	5	4	00	
0444	Hiram Walker & Sons (Scotland)	6	4	37	
0445	Hoare JW	5			ED8
0446	Hoare Govett Ltd.	1	1	00	
0447	Hogg Bullimore Gundry	2	1	00	
0448	Holliday Group	1		00	ED6
0449	Hollis EA	5			ED14
0450	Hoover Ltd.	1	2	19	
0451	Hope AJB	5	2	00	
0452	Hope Agar & Co.	2			ED13
0453	Horkan JD	5	5	00	
0454	Horsell RI	5			ED6
0455	Hosking HV	5	2	00	
0456	House of Sandeman	6		37	ED6
0457	Howard Tilley & Co.	2	1	00	
0458	Howell Dr. SD	5	2	00	
0459	Hudson JCM	5	2	00	
0460	Hudson Steamship Co. Ltd.	1	2	22	
0461	Hughes AP	2	2	00	
0462	Hughes J (Property Advisory Group)	5	1	32	
0463	Hugill & Co.	2	2	00	
0464	Hugill Tingle Comber & Co. (Bayliss JW)	5	2	00	
0465	Humphreys & Glasgow	1	1	05	
0466	Hundred Group of Chartered Accountants (The)	1	2	00	
0467	Hunter Johnston DA	5			ED3
0468	Hutchison R	5	4	00	
0469	IBM United Kingdom Ltd.	1	2	03	
0470	ICAEW Smaller Practitioner Advisory Committee	3	1	00	
0471	ICAEW Technical/Financial & Management Acc.C'ttee	3	1	00	
0472	ICAEW Technical Advisory Committee (TAC)	3	1	00	
0473	ICAEW Districts: Beds. Bucks. & Herts..	3	2	00	
0474	Birmingham and W. Midlands	3	2	00	
0475	Cornwall & Plymouth	3	2	00	
0476	Croydon	3	2	00	
0477	Derby	3	2	00	
0478	East Anglia	3	2	00	
0479	Humberside (Hull) & District	3	2	00	
0480	Leeds Bradford & District	3	2	00	
0481	Leicester & Northampton	3	2	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0482	Liverpool	3	2	00	
0483	London	3	1	00	
0484	Manchester	3	2	00	
0485	Northern	3	2	00	
0486	North Gloucester	3	2	00	
0487	North West	3	2	00	
0488	Nottingham	3	2	00	
0489	Sheffield	3	2	00	
0490	Southern	3	2	00	
0491	South Eastern	3	2	00	
0492	South Essex	3	2	00	
0493	South Wales	3	3	00	
0494	South Western	3	2	00	
0495	Staffs. Salop. & Wolves.	3	2	00	
0496	Thames Valley	3	2	00	
0497	West of England	3	2	00	
0498	West Yorkshire	3	2	00	
0499	ICFC (Weeks H)	5	1	00	
0500	Independant Petroleum Association of Canada (IPAC)	4	8	24	
0501	Imperial Chemical Industries Ltd.	1	1	20	
0502	Imperial Chemical Industries Ltd. (Montgomery WH)	5	2	20	
0503	Imperial Chemical Industries Ltd. (McEachran D)	5	2	20	
0504	Imperial Chemical Industries Ltd. (Pearcy J)	5	1	20	
0505	Imperial Foods Ltd.	1	1	10	
0506	Imperial Group Ltd.	1	1	18	
0507	Imperial Group Ltd. (Hardy DW)	5	1	18	
0508	Inchcape & Co. Ltd.	1	1	36	
0509	Industrial Credit Company Ltd.	1	5	00	
0510	Industrial Development Authority Ireland	4	5	00	
0511	Inland Revenue	4	1	00	
0512	Innes JL	5	2	00	
0513	Institute of Bankers	4	1	00	
0514	Institute of CA's in Australia	3	9	00	
0515	Institute of CA's in Ireland (ICAI)	3	5	00	
0516	ICAI Dublin Society	3	5	00	
0517	ICAI Leinster Society	3	5	00	
0518	Institute of CA's of Scotland	3	4	00	
0519	Edinburgh General Discussion Group	3	4	00	
0520	Institute of Chartered Secs. and Admin.	4	1	00	
0521	Institute of Cost & Management Accountants	3	1	00	ED14(Late)
0522	Institute of Directors	4	1	00	
0523	Instone R (QC)	5	1	40	
0524	Interflow (Tank Container System) Ltd.	1	1	22	
0525	International Computers Ltd.	1	1	03	
0526	Invergordon Distillers (Holdings)	6	4	37	
0527	Investment Bank of Ireland Ltd.	1	5	00	
0528	Irish Banks' Standing Committee	4	5	25	
0529	Issuing Houses Association	4	1	31	
0530	ITT (International Telephone & Telegraph Corp.)	1	7	03	
0531	ITT (Knortz HC)	5	7	03	
0532	ITT Consumer Products (UK) Ltd.	1	1	19	
0533	JA Kinnear	2	00		ED7
0534	J Brockhouse & Co. Ltd.	1	2	05	
0535	J Hepworth & Son plc	1	2	16	
0536	JH Fenner & Co. Ltd.	1	2	05	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0537 J Lyons Group/J Lyons & Co.Ltd.	1	1	10	
0538 Jackson Andrews & Co.	2	5	00	
0539 Jarvis-Porter Ltd.	1	2	14	
0540 Jarvis RL	5	2	00	
0541 John Heathcote & Co. Ltd.	1	2	00	
0542 John Laing & Son Ltd./John Laing Ltd.	1	1	02	
0543 John Lewis Partnership	1	1	16	
0544 Johnsen & Jorgensen (Holdings) Ltd.	1	1	00	
0545 Johnson & Firth Brown Ltd.	1	2	06	
0546 Joint Taxation C'ttee (Building, Engin'ing & Constr.)	4	1	00	
0547 Jones WS	5	1	00	
0548 Josolyne Layton-Bennett & Co.	2	1	00	
0549 J Sainsbury Ltd.	1	1	11	
0550 Kay JA	5	2	00	
0551 Kenna R	5	5	00	
0552 Kennedy Crowley & Co. (Rowe D)	5	5	00	
0553 Kenyon PHA	5	2	03	
0554 Kerevan AJ (Peat, Marwick, Mitchell & Co., London)	5	1	00	
0555 Kerr HF	5	2	00	
0556 Kerr MacLeod & Co./Kerr MacLeod & Macfarlan	2	4	00	
0557 Keymer Haslam & Co.	2	2	00	
0558 Kidsons	2	1	00	
0559 Kidston Jackson & Co.	6		38	ED6
0560 King MJ	5	2	00	
0561 Kingsford Garland & Co.	2	2	00	
0562 Kitchen Prof. J	5	2	00	
0563 Kleinwort Benson Ltd.	1	1	31	
0564 Krieg E	5	6	00	
0565 Kyme RC	5	1	00	
0566 Lacey K	5			ED8
0567 Lafferty M	5	1	14	
0568 L'Estrange J	5	2	00	
0569 Lamont GW	5	2	00	
0570 Lamson Industries Ltd.	1	1	00	
0571 Land Securities Investment Trust Ltd.	1	1	32	
0572 Lane Developments Ltd.	1	2	32	
0573 Lang Bros.	6		37	ED6
0574 Langton Jackson & Co.	2	2	00	
0575 Laporte Industries Ltd.	1	1	20	
0576 Law Land Company Ltd.	1	1	32	
0577 Lawless ECI	5	2	00	
0578 Law LW	5	0	00	
0579 Lawrence Wilson & Son Ltd.	1		00	ED11
0580 Law Society (England)	4	1	00	
0581 Law Society (Scotland)	4	4	00	
0582 Lawson Sir W (Binder Hamlyn & Co.)	5	1	00	
0583 Lawson Prof GH	5	2	00	
0584 Lead Industries Group Ltd.	1	1	08	
0585 Lee Cooper Group Ltd.	1	1	17	
0586 Lee GA	5	2	00	
0587 Lehman Brothers (Freeman RN)	5	7	25	
0588 Leicester Industrial Group	3	2	00	
0589 Life Offices Association	4	1	00	
0590 Lincroft Kilgour Group Ltd.	1	1	00	
0591 Lingwood Estates Ltd.	1	2	32	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0592 Linklaters & Paines	0	1	40	
0593 Littlewood EH	5	2	00	
0594 Littlewoods Organisation Ltd.	1	2	16	
0595 Lloyds Bank/Lloyds Bank International/BOLSA Ltd.	1	1	25	
0596 London (East) ICD Ltd.	1	1	22	
0597 London Industrial Group of Chartered Accountants	3	1	00	
0598 London Life Association Ltd.	1	1	28	
0599 London & Northern Group Ltd.	1	1	02	
0600 London & Overseas Freighters Ltd.	1	1	22	
0601 London & Provincial Shop Centres (Holdings) Ltd.	1	1	32	
0602 London & Scottish Marine Oil Company Ltd.	1	1	24	
0603 London Young Chartered Accountants' Group	3	1	00	
0604 Loney KE	5	1	00	
0605 Longcrofts	2		00	ED6
0606 Lonrho Ltd.	1	1	36	
0607 Lovell Construction Group/YJ Lovell (Holdings)	1	2	02	
0608 Low and Bonar Group Ltd.	1	4	23	
0609 Luccan A	5	5	00	
0610 Lumsden PJS	5	1	00	
0611 Lunt MHC	5	2	00	
0612 MEPC Ltd.	1	1	32	
0613 MacCorquodale & Company Ltd.	1	1	14	
0614 McCusker IC	5	4	00	
0615 MacDonald Martin Distilleries	6		37	ED6
0616 McLaren JR	5	4	00	
0617 McLean AT	5	4	00	
0618 MacLochlainn N	5			ED13
0619 McMonnies PN	5			ED6
0620 MacNair HSA	5	2	00	
0621 Manbre & Garton Ltd.	1	1	00	
0622 Mann Judd	2	1	00	
0623 Manufacturers Hanover Industrial Finance Ltd.	1	1	33	
0624 Marks and Spencer plc	1	1	16	
0625 Marley Ltd./Marley Tile Company Ltd.	1	2	01	
0626 Marley Ltd./Marley Tile Company Ltd.(Green WG)	5	2	01	
0627 Marryat & Scott	1		00	ED6
0628 Mars Ltd.	1	2	10	
0629 Marsh P	5	1	00	
0630 Marshall JB	5	1	00	
0631 Martin & Acock	2	2	00	
0632 Martin B	5	2	00	
0633 Martin RH	5	9	00	
0634 Matthew Hall & Co. Ltd.	1	1	04	
0635 Meekins DE	5	2	00	
0636 Meeson Makinson & Co.	2	2	00	
0637 Mepham MJ	5	4	00	
0638 Merrett AJ & Sykes A	5	2	00	
0639 Metal Box Ltd.	1	2	15	
0640 Metal Closures Ltd.	1	2	15	
0641 Middleton SA	5			ED6
0642 Midland Bank Ltd.	1	1	25	
0643 Midland Montagu Industrial Finance Ltd.	1	1	25	
0644 Midlands Industry Group of Finance Directors	1	2	00	
0645 Midland Yorkshire Tar Distillers Ltd. (Dixon S)	5	2	00	
0646 Miley & Co.	2	5	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0647 Ministry of Defence	4	00	ED7
0648 Ministry of Defence (Penfold W)	5	1	00
0649 Mitchell Cotts Group Ltd.	1	1	05
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
0701 O'Leary T	5	5	00

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0702	O'Loan D	5	5	00	
0703	O'Reilly DJ	5	5	00	
0704	Occidental International Oil Inc.	1	1	24	
0705	Ocean Transport & Trading Ltd.	1	2	22	
0706	OCS Group Ltd.	1	1	23	
0707	Oldershaw Mrs. DMT (NEDO)	5	1	00	
0708	Oswalds	2	4	00	
0709	Ovenden AE	5	2	00	
0710	Paceco International Ltd.	1	2	00	
0711	Pakenham-Walsh A	5	5	00	
0712	PA Management Consultants Ltd.	1	1	00	
0713	Panel on Take-Overs and Mergers	4	1	00	
0714	Pannell Kerr Forster/Pannell Fitzpatrick & Co.	2	1	00	
0715	Papps I & Lee GA	5	2	00	
0716	Parfitt MP	5	2	00	
0717	Parker Prof RH	5	2	00	
0718	Partridge GW	5			ED13
0719	Patrick EJ	5	2	00	
0720	Peachy Property Corporation Ltd.	1	1	32	
0721	Pearce Clayton & Maunder	2	2	00	
0722	Pearce MF	5	2	00	
0723	Pears SJ	5			ED6
0724	Pearson CW	5	4	00	
0725	Pearl Assurance Company Ltd.	1	1	28	
0726	Peat Marwick Mitchell & Co.	2	1	00	
0727	Peat Marwick Mitchell & Co. (Glasgow) (Dewar GDH)	5	4	00	
0728	Peninsular & Oriental Steam Navigation Company/P&O	1	1	22	
0729	Pensions Research Accountants Group	4	2	00	
0730	Percy Bilton Ltd.	1	1	02	
0731	Perkins SL	5	2	00	
0732	Perks RW	5	2	00	
0733	Perseus Property Company Ltd.	1	2	32	
0734	Pfizer Ltd.	1	2	12	
0735	Philips Gleoilampenfabrieken (Vermeulen H)	5	6	19	
0736	Philips Electronic & Associated Industries Ltd.	1	1	19	
0737	Phillips Petroleum Company Europe-Africa	1	1	24	
0738	Pilkington Brothers Ltd.	1	2	01	
0739	Pioneer Mutual Insurance Company Ltd.	1	2	28	
0740	Piper AG	5	2	00	
0741	Plant KF	5			ED6
0742	Plantation Holdings Ltd.	1	1	36	
0743	Plessey Company Ltd.	1	2	03	
0744	PM Dodd & Co.	2	2	00	
0745	P Noel Leonard & Co.	2	5	00	
0746	Porter Matthews & Marsden	2	2	00	
0747	Portsea Island Mutual Co-operative Society Ltd.	1	2	16	
0748	Potter KS	5	1	00	
0749	Price Waterhouse & Co.	2	1	00	
0750	Price Waterhouse & Co. (Individual partners)	5	1	00	
0751	Price WJ	5	2	00	
0752	Pritchard Cleaners (Holdings) Ltd.	1	1	23	
0753	Pronger CJT	5	2	00	
0754	Property and Reversionary Investment Corp. Ltd.	1	1	32	
0755	Property Holding & Investment Trust Ltd.	1	1	32	
0756	Provident Life Association of London Ltd.	1	1	28	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0757	Public Companies Taxation Discussion Group	4	1	00	
0758	Quilter Hilton Goodison & Co.	0	1	00	
0759	Racal Electronics Ltd.	1	2	03	
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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0812 Saffrey Sons & Co. (Hawker PJ)	2	1	00	
0813 Sainty PJ	5	2	00	
0814 Sands JE	5	8	00	
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	
0824 Seamark M	5	2	00	
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	
0839 Slater Walker Securities Ltd.	1	1	33	
0840 Slough Estates Ltd.	1	2	32	
0841 Slowman DE	5			ED13
0842 Smith Bros. Ltd.	1	1	33	
0843 Smith DT	5	2	00	
0844 Smith E	5	2	00	
0845 Smith & Nephew Associated Cos. Ltd. (Rennocks J)	5	2	12	
0846 Smith TD	5	2	00	
0847 Smith WHP	5	0	00	
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	
0858 S Pearson & Son Ltd.	1	1	23	
0859 Speer MP	5	6	00	
0860 Spencer J	5	2	00	
0861 Spicer & Pegler	2	1	00	
0862 Spriggs MG	5	2	00	
0863 St. Martins Property Corporation Ltd.	1	1	32	
0864 St. Michael Finance Ltd.	1	1	33	
0865 Staas S	5	9	00	
0866 Stamp Prof. E	5	4	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0867 Standard Telephones and Cables Ltd.(ITT/STC)	1	1	03	
0868 Stanley Morrison	6	37		ED6
0869 Stapleton BL	5			ED24
0870 Starkman Kraft Rothman Berger & Grill	2	8	00	
0871 Stead & Simpson Ltd.	1	2	16	
0872 Steel Brothers and Company Ltd.	1	2	36	
0873 Steetley Co. (The)	1	2	08	
0874 Stenhouse Holdings Ltd.	1	4	30	
0875 Stephen Dickinson	2	2	00	
0876 Steward DG	5	5	00	
0877 Stirling JY	5	4	00	
0878 Stock Conversion and Investment Trust Ltd.	1	1	32	
0879 Stock Exchange (Dublin)	4	5	00	
0880 Stock Exchange (London)	4	1	00	
0881 Stokes Bros. & Pim (Burns AK)	5	5	00	
0882 Stokes Kennedy Crowley & Co.	2	5	00	
0883 Stonehouse DM	5			ED6
0884 Stoy Hayward & Co.	2	1	00	
0885 Sturgess KT	5	5	00	
0886 Sulzer Bros. (UK) Ltd.	1	2	05	
0887 S & W Beresford Ltd.	1	1	36	
0888 Sydenham HW	5			ED6
0889 Sydenham Snowden Nicholson	2		00	ED6
0890 "Syndicates"	5	0	00	
0891 Tagent ME	5	2	00	
0892 Tansley Witt/Tansley Witt, James, Dangerfield	2	1	00	
0893 Tarmac Ltd.	1	2	01	
0894 Tate & Lyle Ltd.	1	1	10	
0895 Tayler RPS	5			ED6
0896 Taylor JR (British & Commonwealth Shipping Co Ltd)	5	1	22	
0897 Taylor Woodrow Ltd.	1	1	02	
0898 Taylor Woodrow Property Ltd.	1	1	32	
0899 Tektronix Ltd.	1	6	03	
0900 Temple Gothard & Co.	2	1	00	
0901 Terrett GA	5	9	00	
0902 Thames Valley Commercial Group	3	2	00	
0903 Thomas Borthwick & Sons Ltd.	1	1	36	
0904 Thomas Cook Group Ltd.	1	2	13	
0905 Thomas GC	5	2	00	
0906 Thomas Mercer Ltd.	1	2	00	
0907 Thomas Tilling Ltd.	1	1	08	
0908 Tombleson PJ	5	2	00	
0909 Thomsett AJ	5	2	00	
0910 Thomson McLintock & Co.(Birmingham)(Davies AA)	5	2	00	
0911 Thomson McLintock & Co.(Edinburgh/Glasgow)	2	4	00	
0912 Thomson McLintock & Co.(London)	2	1	00	
0913 Thomson North Sea Ltd.	1	1	24	
0914 Thomson Organisation Ltd/Thomson British Holdings Ltd	1	1	00	
0915 Thorn/EMI	1	1	13	
0916 Thornton Baker & Co.	2	1	00	
0917 Thos. W. Ward Ltd.	1	2	08	
0918 Thos. W. Ward Ltd. (Embrey JD)	5	2	08	
0919 Tilcon Ltd.	1	2	00	
0920 Touche Ross & Co.	2	1	00	
0921 Townsend GB	5		00	ED10

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0922 Towsey PA	5	9	00	
0923 Trafford Park Estates Ltd.	1	2	32	
0924 Transport Development Group Ltd.	1	1	22	
0925 Travers Smith & Braithwaite (Dixon RVH)	5	1	00	
0926 Tricentrol Ltd./Tricentrol International Ltd.	1	1	24	
0927 Tricity Finance Ltd.	1	2	27	
0928 Trigwell DA	5	2	00	
0929 Trustee Savings Banks Central Board	4	1	25	
0930 Travis & Co.	5	2	00	
0931 Tube Investments Ltd.	1	2	05	
0932 Turner & Newall Ltd.	1	2	08	
0933 Turquands Barton Mayhew & Co./Turquand Youngs & Co.	2	1	00	
0934 UK Atomic Energy Authority	1	1	00	
0935 UK Agricultural Supply Trade Association Ltd.	4	1	00	
0936 Ulster College	4	5	00	
0937 Ulster (New University of)	1	5	00	
0938 Underwood BR Spooner MJ & Laughland IM	5	1		ED24
0939 Unigate Ltd.	1	1	10	
0940 Unigate Ltd. (John AW)	5	1	10	
0941 Unilever Ltd.	1	1	10	
0942 United Biscuits Ltd.	1	2	10	
0943 United City Merchants Ltd.	1	1	36	
0944 United Dominions Trust Ltd.	1	1	00	
0945 United Gas Industries Ltd.	1	1	23	
0946 United Rum Merchants	6		37	ED6
0947 Unit Trust Association	4	1	00	
0948 Universal Grinding Ltd.	1	2	05	
0949 vanden Avyle G	5	6		ED8
0950 Vickers Ltd.	1	1	05	
0951 Vieler G	5	1	00	
0952 Viney Merretts	2	1	00	
0953 Waine TE	5	2	00	
0954 Wainman D	5	1	00	
0955 Walker-Taylor PH	5	2	00	
0956 Wanless PT	5	2	00	
0957 Warner Estate Holdings Ltd.	1	1	32	
0958 Water Companies Association	4	1	00	
0959 Waterford Glass Ltd.	1	5	19	
0960 Watson IR Collins P & Floyd ND	5	2	25	
0961 Watson P	5	7	00	
0962 Watson RW	5	1	00	
0963 Weale PB	5	2	00	
0964 Wedgwood Ltd.	1	2	19	
0965 Weeks H (of ICFC)	5	1	00	
0966 Weetman P	5	2	00	
0967 Wellcome Foundation Ltd. (Beeton DF)	5	1	00	
0968 West MO'B	5			ED6
0969 Westbrick Products Ltd.	1	2	00	
0970 Westland Aircraft Ltd.	1	2	05	
0971 West Riding Worsted & Wollen Mills Ltd.	1	2	17	
0972 Westwick CA	5	2	00	
0973 Wheeler Crittal Berry	1		00	ED6
0974 Wheeler M (QC)	5	1	40	
0975 Whinney Murray & Co.	2	1	00	
0976 Whinney Murray & Co. (Paris) (Griffin RA)	5	6	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

0977 Whiting EA	5	2	00	
0978 Whittaker London & Co.	2	1	00	
0979 WH O'Donnell	2	5	00	
0980 WH Smith & Son Ltd.	1	1	16	
0981 Whyman PRW	5	2	00	
0982 Wilk L	5			ED8
0983 Williamson R	2	4	00	
0984 Willins R	5	4	00	
0985 Wilson (Connolly) Investments Ltd.	1	2	32	
0986 Wilson JH	5	9	00	
0987 Wilson de Zouche & Mackenzie (Taylor CC)	5	2	00	
0988 Winters JD	5	2	00	
0989 Wm. Brandt's Sons & Co. Ltd.	1	1	31	
0990 Wm. Teacher & Sons	6	37		ED6
0991 Woodall-Duckham	1	00		ED6
0992 Woodhams AC	5			ED6
0993 Wright AC	5	1	00	
0994 Wright Stevens & Lloyd	2	1	00	
0995 Yatton Furniture Ltd.(Kelland CGA)	5	2	00	
0996 Yatton Furniture Ltd.(McKenzie IC)	5	2	00	
0997 Zanker FWA	5	2	00	
0998 Zeff Prof SA	5	7	00	
0999 de Zoete & Bevan/de Zoete & Gorton (Thompson AP)	5	1	33	
1000 Hanson Trust Ltd.	1	2	00	
1001 WO Crossley & Co.	2	2	00	
1002 O'Boyle PG	5	5	00	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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
- 2.7 ED23 Proposals
- 2.8 ED25 Proposals
- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 0202)
- 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 requiring that the % of the net equity takes into account options, indirect holdings etc.
- 0213 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)
- 0214 Amend 02 by requiring disclosure of any special conditions attached to shares held
- 0215 Amend 02 by requiring disclosure of nature of business of associated company
- 0216 Amend 02 by requiring as 0209 and 0210 but 10% as set out in CA1967 (=SSAP1 0206)
- 0217 Amend 02 by defining associated company as any company in which holding is <76% and >26%
- 0218 Amend 02 by basing holding on voting shares not equity
- 0219 Amend 02 by substituting 15% in place of 20%..
- 0220 Amend 02 by restricting associated companies to companies which fit the definition for the whole year

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 impracticability, 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 "extraordinary"

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

2700 ED1 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 ED1 Paragraph 22, penultimate part

2900 ED1 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 ED1 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 ED1 Paragraph 23, second sentence

3200 ED1 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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
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- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 0216 Amend 02 by defining a second level of investment, which is either: less than the cut-off % but still material; or greater than 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 adaption 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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; ie. 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
- 2100 SSAP1 Paragraph 14, second sentence

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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; ie. 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 (=ED1 3002)
- 3202 Amend 32 by requiring profits retained in associated companies to be deducted from consolidated P&L (=ED1 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 (=ED1 2103)
- 3302 Amend 33 by requiring disclosure of any tax payable on future dividends or realisations (=ED1 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 extraordinary 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 off-set to be similarly off-set (=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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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%

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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"

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 011 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 1217 Amend 12 by defining "foreign operations" as in IAS E11 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 independant 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 E11 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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"

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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 0800

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 dependancy". This is APB18 (& IAS3) definition (=SSAP1 0304)

0803 Amend 08 by including in definition of significant influence the ability to have associated accounts audited.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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%

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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, ie. 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 ie. 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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,SSAP1 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 adaption 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 SSAP1 requirement which did

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 asset revaluation surpluses
3004 Amend 30 by requiring disclosure only where practicable
3005 Amend 30 by allowing 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 compnies' 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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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 surpluses 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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 piecemeal 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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)

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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 managements' 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 deferred 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 independantly 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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 clasified 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 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

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

- 0030 Ensure that SSAPs 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 SSAPs 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 SSAPs 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 SSAPs 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 SSAPs incorporated into legislation
- 0047 Avoid retrospectively acting SSAPs (=ED26 1801)
- 0048 Exclude from scope of SSAPs 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 SSAPs
- 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 SSAPs (=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

APPENDIX 3 RESULTS OF THE MAIN STUDY: DISAGGREGATED BY GROUP

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.

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

FISHER EXACT = .715 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .000
GAMMA = .000 TVAL = .000

N,E;R%	-1.	0.	TOTAL
-14 to -3	6	6 :	12
	6.0	6.0 :	
	50.0	50.0 :	
-2 to -1	2	2 :	4
	2.0	2.0 :	
	50.0	50.0 :	

TOTAL	8	8 :	16
	50.0	50.0 :	

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 AMV
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

N,E;R%	-1.	0.	TOTAL
-14 to -3	2	0 :	2
	.7	1.3 :	
	100.0	.0 :	
-2 to -1	2	7 :	9
	3.3	5.7 :	
	22.2	77.8 :	
TOTAL
	4	7 :	11
	36.4	63.6 :	

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.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

CHI-SQ = 6.257 SIG. = .012 DF = 1
CORR. CHI-SQ = 3.551 SIG. = .060
PHI = .411
GAMMA = .862 TVAL = 1.737

N,E;R%	-1.	0.	TOTAL
-14 to -3	3 1.0 75.0	1 3.0 25.0	: : :
-2 to -1	6 8.0 18.2	27 25.0 81.8	: : :
TOTAL 9 24.3 28 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%	-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

CHI-SQ = 19.583 SIG. = .000 DF = 2
CRAMER'S V = .202
GAMMA = .454 TVAL = 3.833

ACROSS - CHANGE
DOWN - AMV

N,E;R%	0.	1.	TOTAL
1.	289	37	326
	273.2	52.8	
	88.7	11.3	
2-5.	97	31	128
	107.3	20.7	
	75.8	24.2	
6-25.	18	10	28
	23.5	4.5	
	64.3	35.7	
TOTAL	404	78	482
	83.8	16.2	

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.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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
GAMMA = .377 TVAL = 3.795

N,E;R%	0.	1.	TOTAL
1.	437	69	506
	417.8	88.2	
	86.4	13.6	
2-5.	159	52	211
	174.2	36.8	
	75.4	24.6	
6-25.	10	7	17
	14.0	3.0	
	58.8	41.2	
TOTAL	606	128	734
	82.6	17.4	

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

CHI-SQ = 24.187 SIG. = .000 DF = 2
CRAMER'S V = .226
GAMMA = .475 TVAL = 3.954

N,E;R%	0.	1.	TOTAL
1.	288	46	334
	271.3	62.7	
	86.2	13.8	
2-5.	94	38	132
	107.2	24.8	
	71.2	28.8	
6-25.	3	5	8
	6.5	1.5	
	37.5	62.5	
TOTAL	385	89	474
	81.2	18.8	

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;R%	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

CHI-SQ = 12.257 SIG. = .002 DF = 2
CRAMER'S V = .218
GAMMA = .496 TVAL = 2.309

N,E;R%	0.	1.	TOTAL
1.	186	23	209
	179.8	29.2	
	89.0	11.0	
2-5.	35	11	46
	39.6	6.4	
	76.1	23.9	
6-25.	1	2	3
	2.6	.4	
	33.3	66.7	

TOTAL	222	36	258
	86.0	14.0	

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

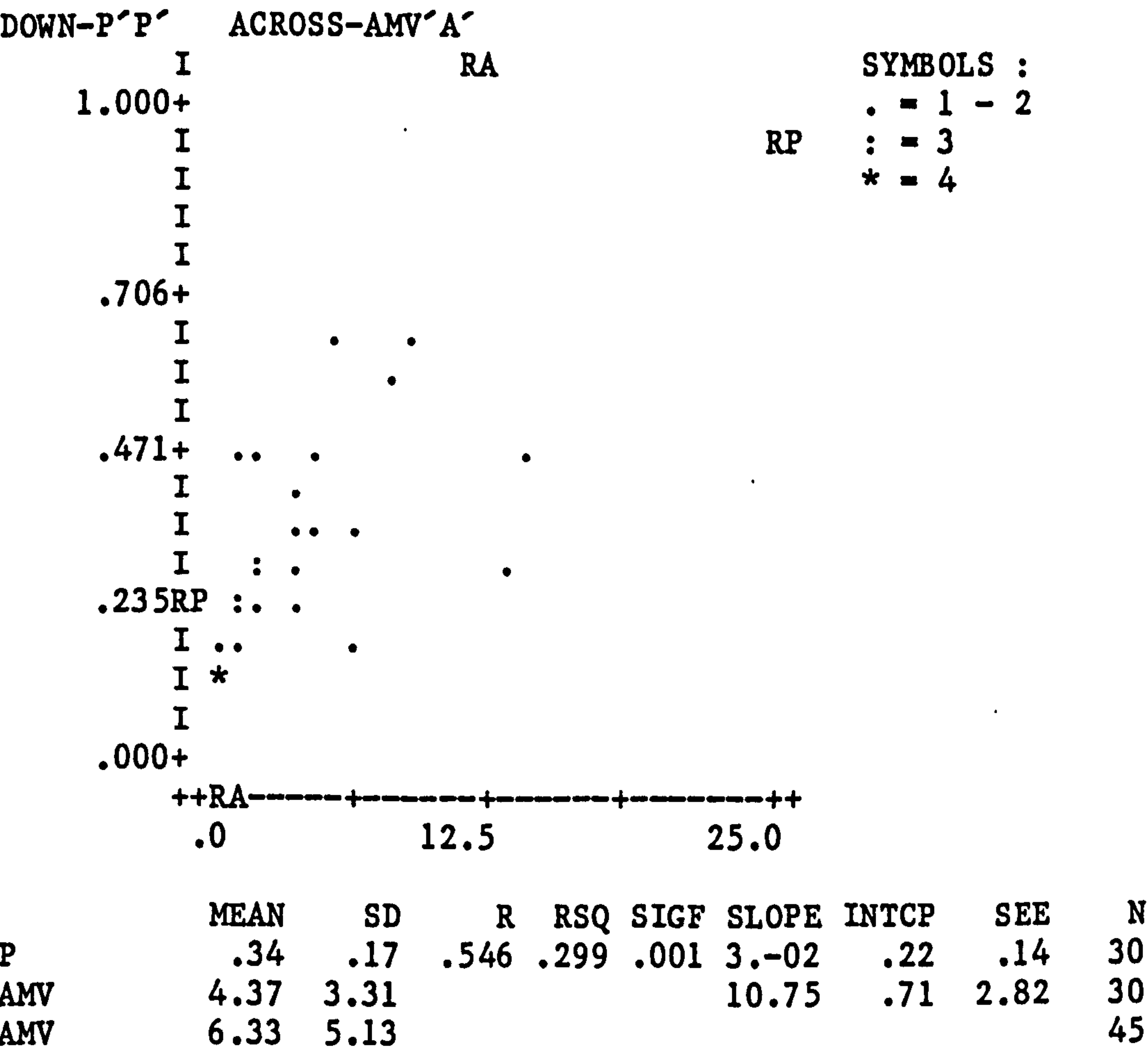
Introduction

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.

SCATTERGRAPH 3.3: RELATIONSHIP BETWEEN P AND AMV FOR ALL GROUPS POOLED

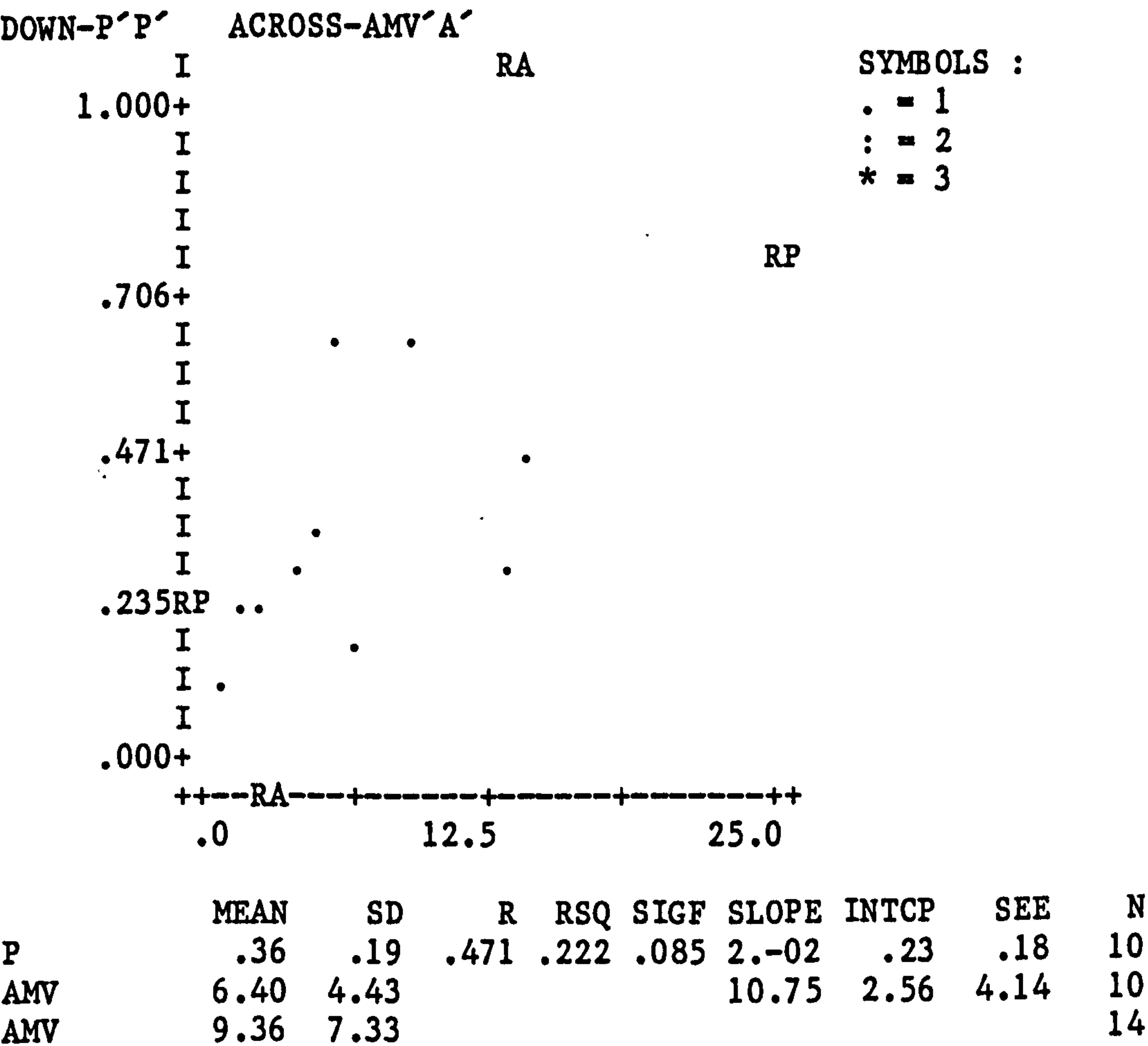


Commentary:

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".

SCATTERGRAPH 3.3A: RELATIONSHIP BETWEEN P AND AMV FOR COMPANIES



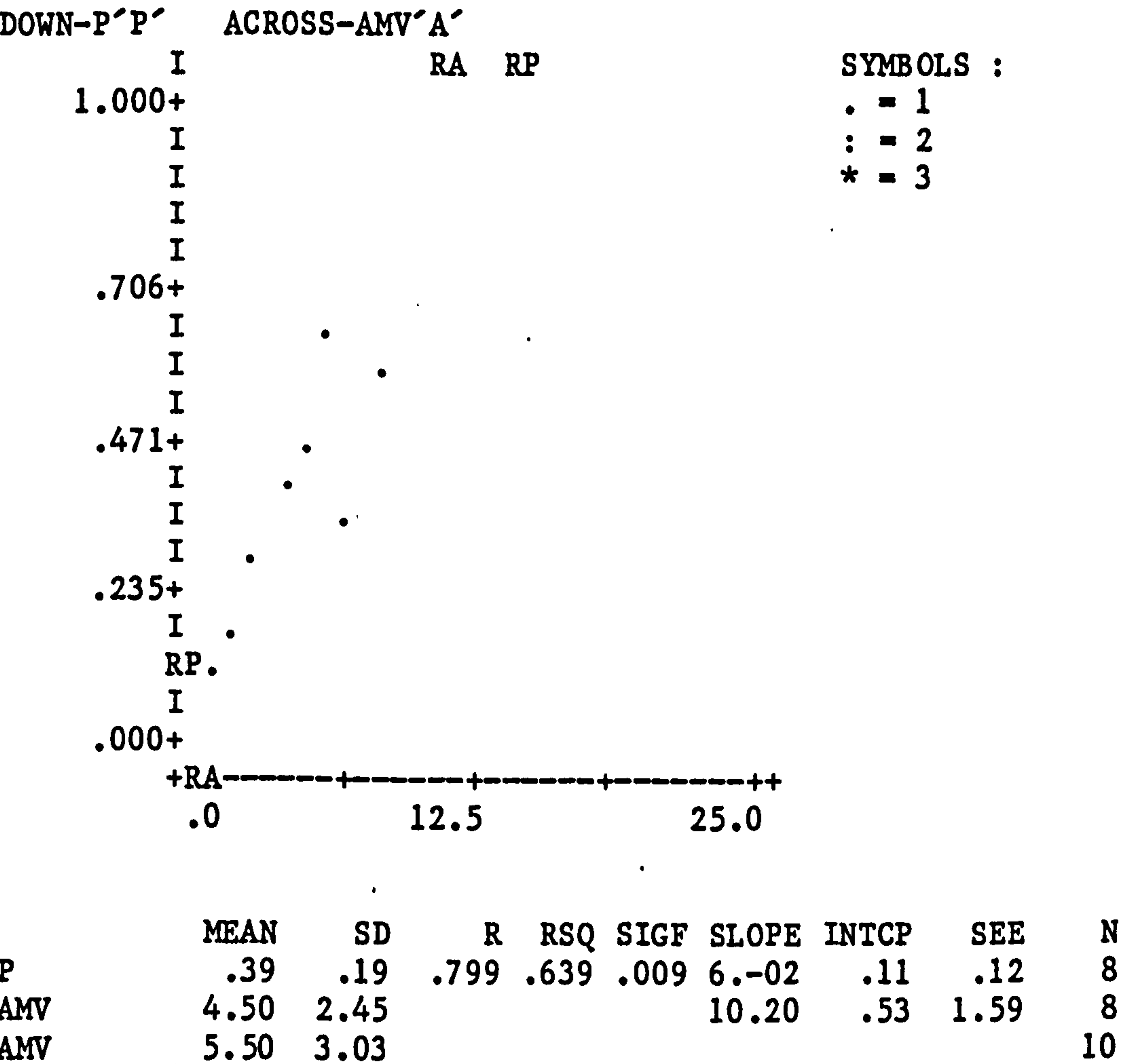
Commentary:

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

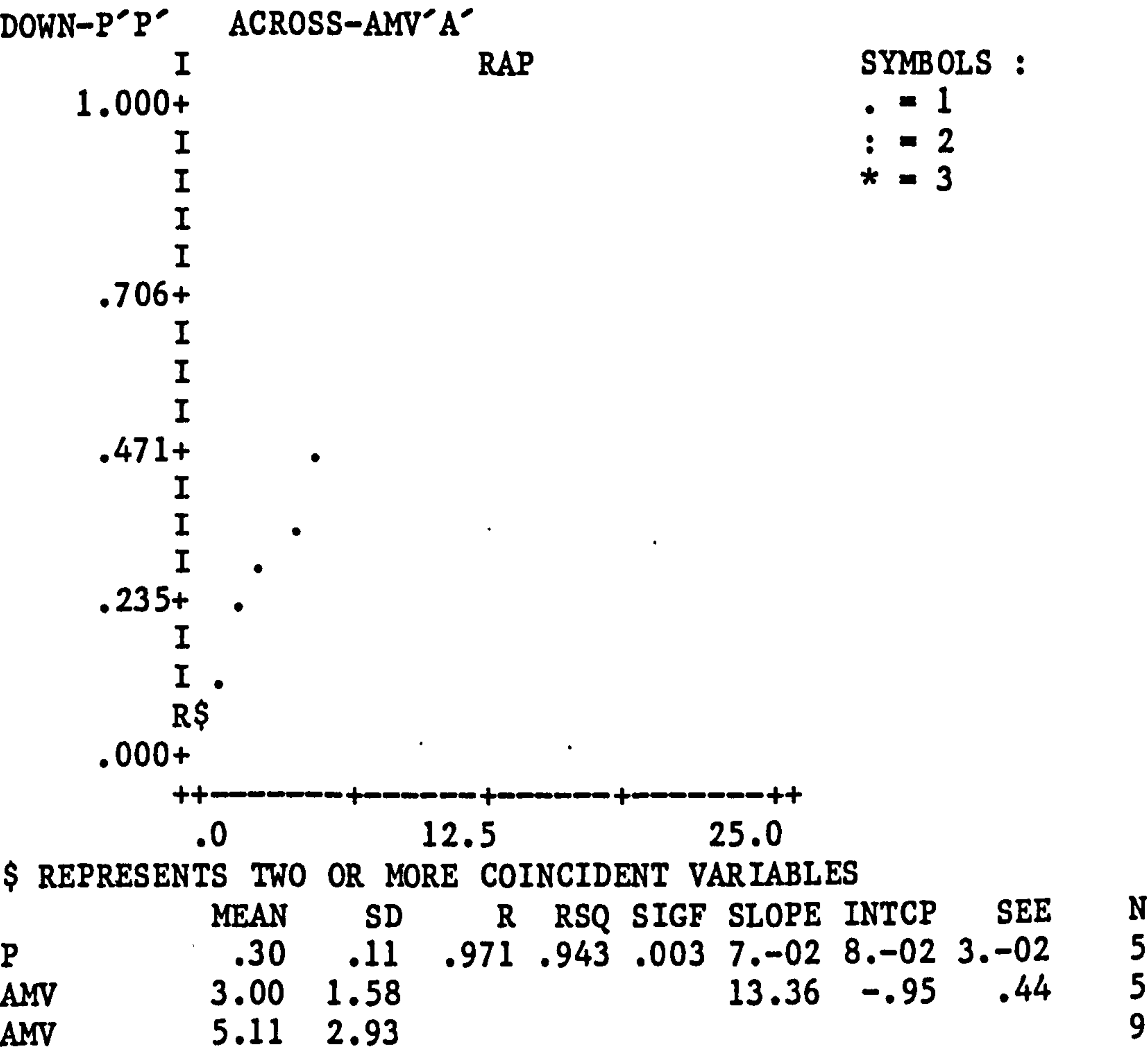


Commentary:

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

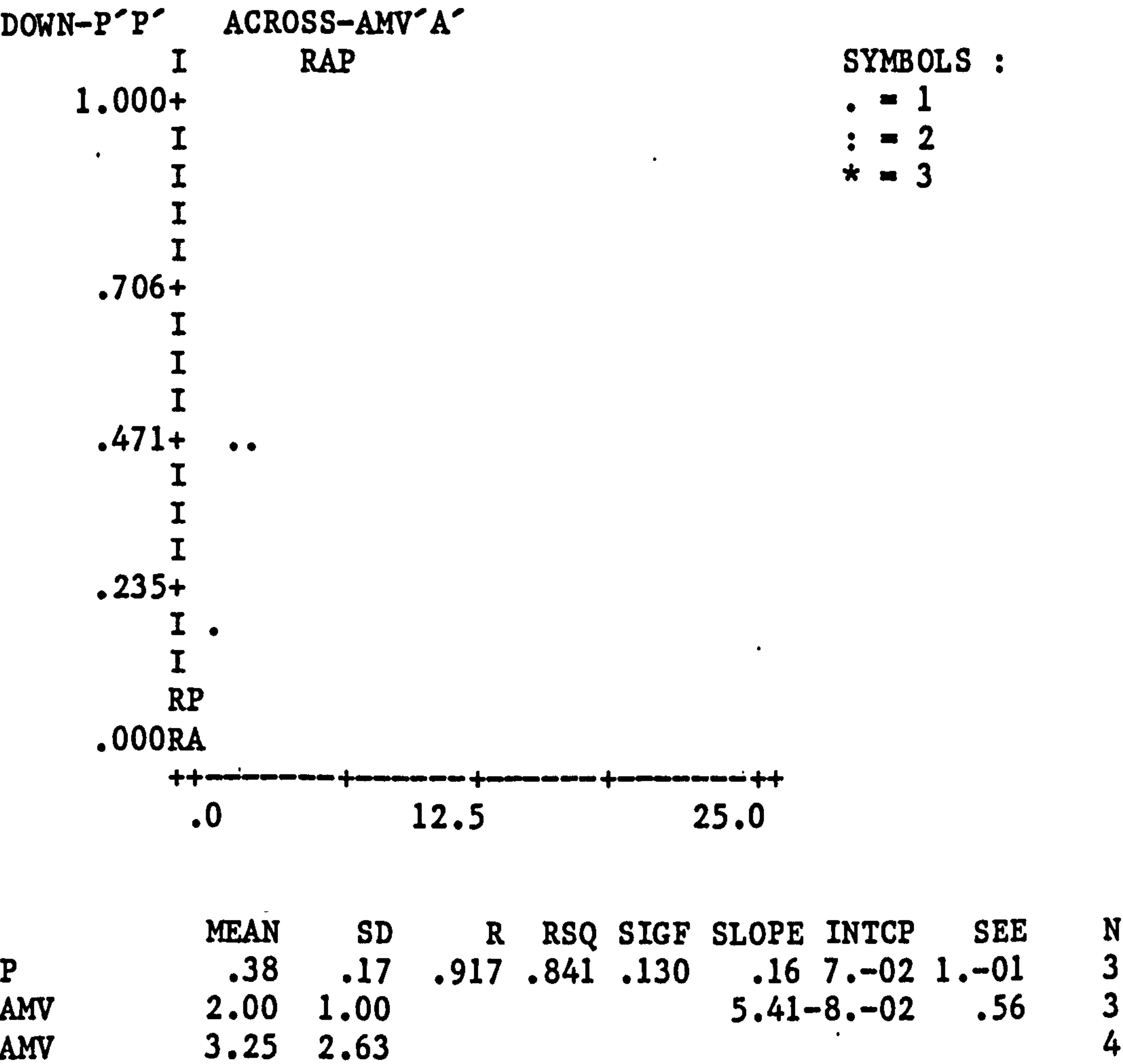


Commentary:

The slope of the regression line is 0.07.

R^2 is 0.943. The one-tailed significance is 0.002.

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

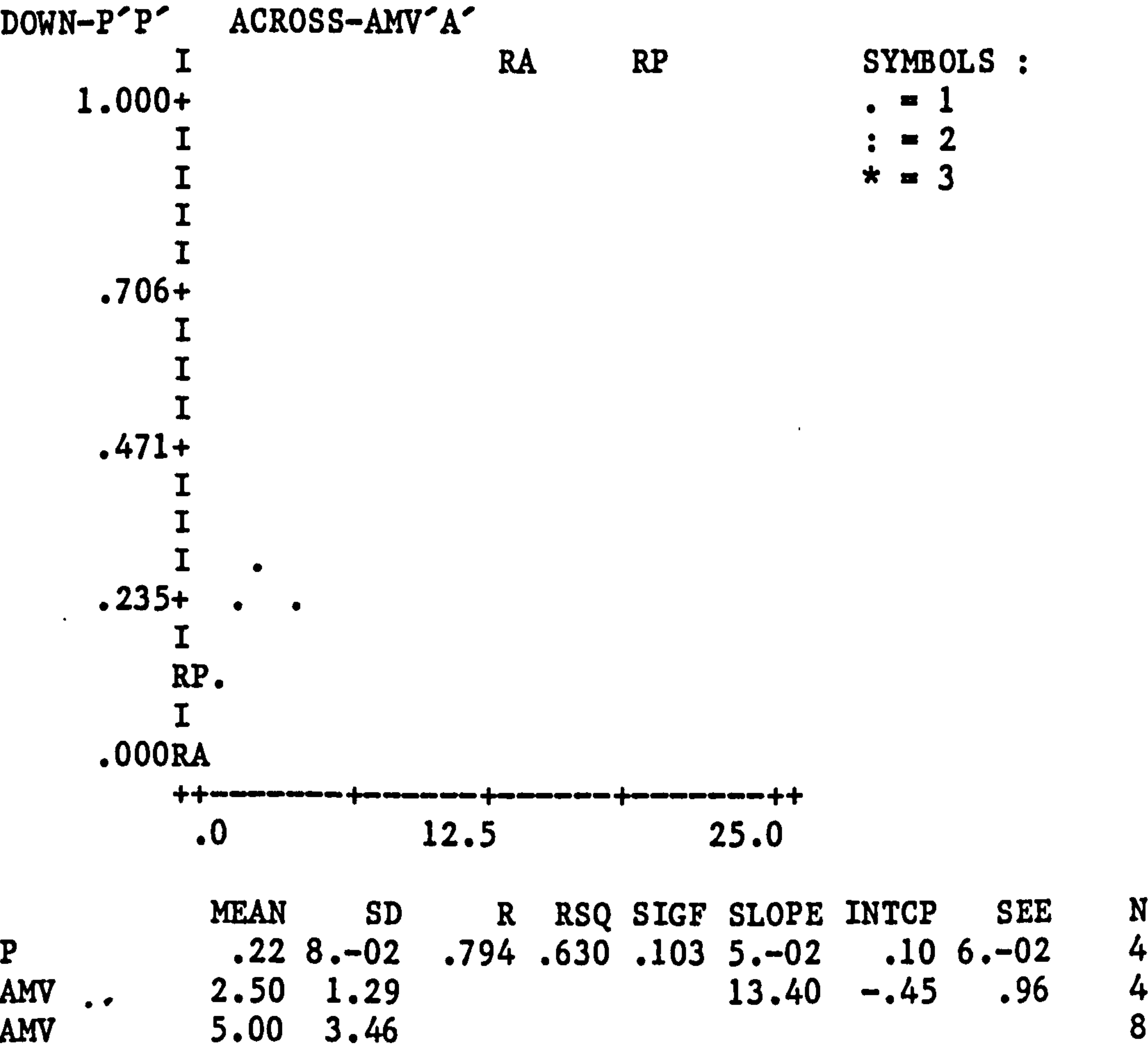


Commentary:

These statistics are most significant at the 5% level.

The one-tailed significance is 0.065.

SCATTERGRAPH 3.3E: RELATIONSHIP BETWEEN P AND AMV
FOR OTHERS



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;R%	-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

CHI-SQ = 17.734 SIG. = .000 DF = 2
CRAMER'S V = .185
GAMMA = .376 TVAL = 2.913

ACROSS - CHANGE
DOWN - AMV

N,E;R%	0.	1.		TOTAL
1.	287	27	:	314
	277.2	36.8	:	
	91.4	8.6	:	
2-5.	146	22	:	168
	148.3	19.7	:	
	86.9	13.1	:	
6-32.	26	12	:	38
	33.5	4.5	:	
	68.4	31.6	:	

TOTAL	459	61	:	520
	88.3	11.7	:	

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

CHI-SQ = 6.613 SIG. = .037 DF = 2
CRAMER'S V = .204
GAMMA = .380 TVAL = 1.760

N,E;R%	0.	1.	TOTAL
1.	84	9	93
	80.7	12.3	
	90.3	9.7	
2-5.	41	6	47
	40.8	6.2	
	87.2	12.8	
6-32.	13	6	19
	16.5	2.5	
	68.4	31.6	
TOTAL	138	21	159
	86.8	13.2	

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 AMV
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

CHI-SQ = 29.184 SIG. = .000 DF = 2
CRAMER'S V = .267
GAMMA = .455 TVAL = 3.330

N,E;R%	0.	1.	TOTAL
1.	215	21 :	236
	204.8	31.2 :	
	91.1	8.9 :	
2-5.	124	20 :	144
	125.0	19.0 :	
	86.1	13.9 :	
6-32.	16	13 :	29
	25.2	3.8 :	
	55.2	44.8 :	
TOTAL	355	54 :	409
	86.8	13.2 :	

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.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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.
MINIMUM EXPECTED CELL FREQUENCY = 2.518

CHI-SQ = 7.680 SIG. = .021 DF = 2
CRAMER'S V = .199
GAMMA = .451 TVAL = 2.506

N,E;R%	0.	1.	TOTAL
1.	108	10	118
	101.5	16.5	
	91.5	8.5	
2-5.	44	13	57
	49.0	8.0	
	77.2	22.8	
6-32.	14	4	18
	15.5	2.5	
	77.8	22.2	

TOTAL	166.	27	193
	86.0	14.0	

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

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

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

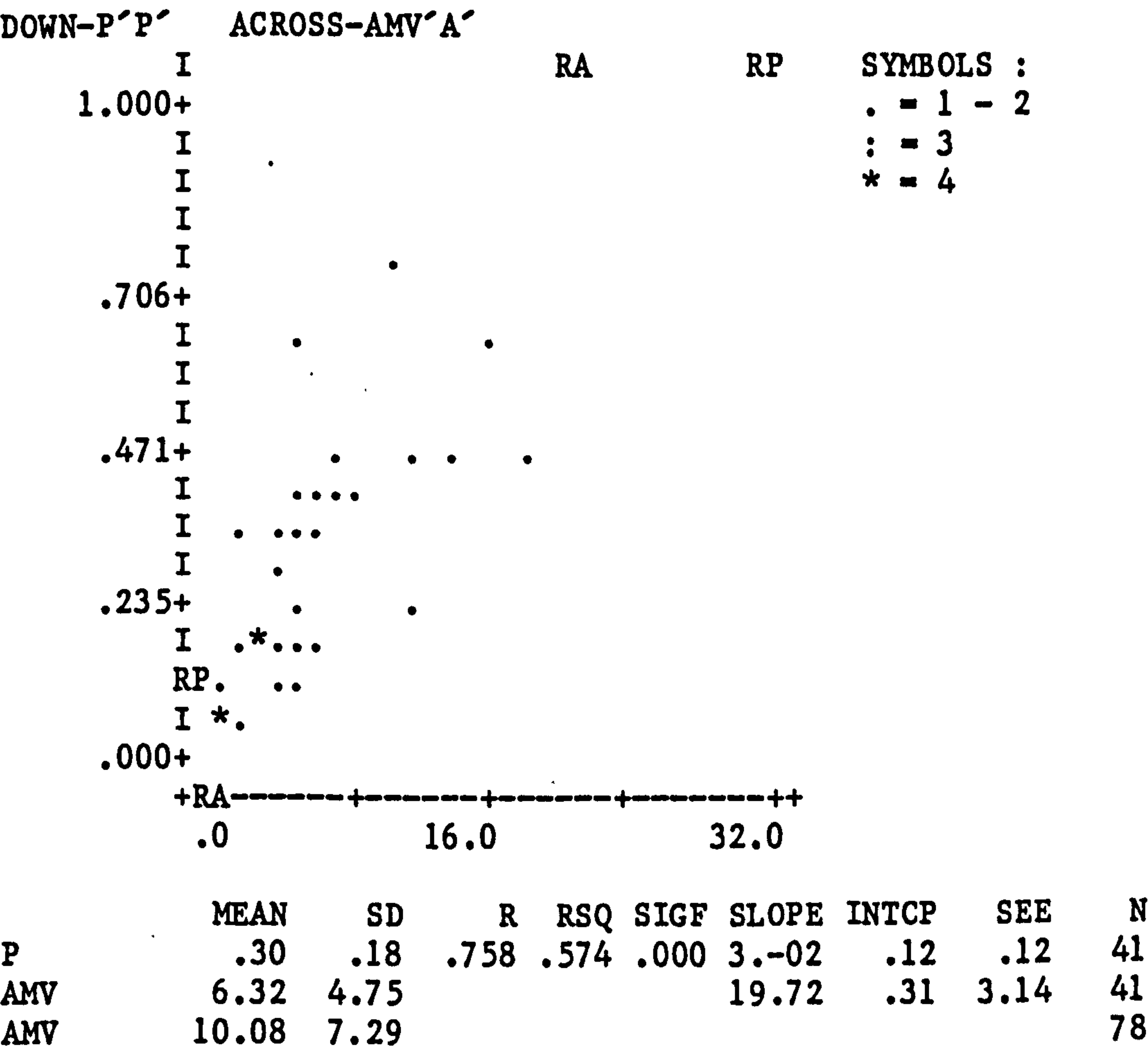
Introduction

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.

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

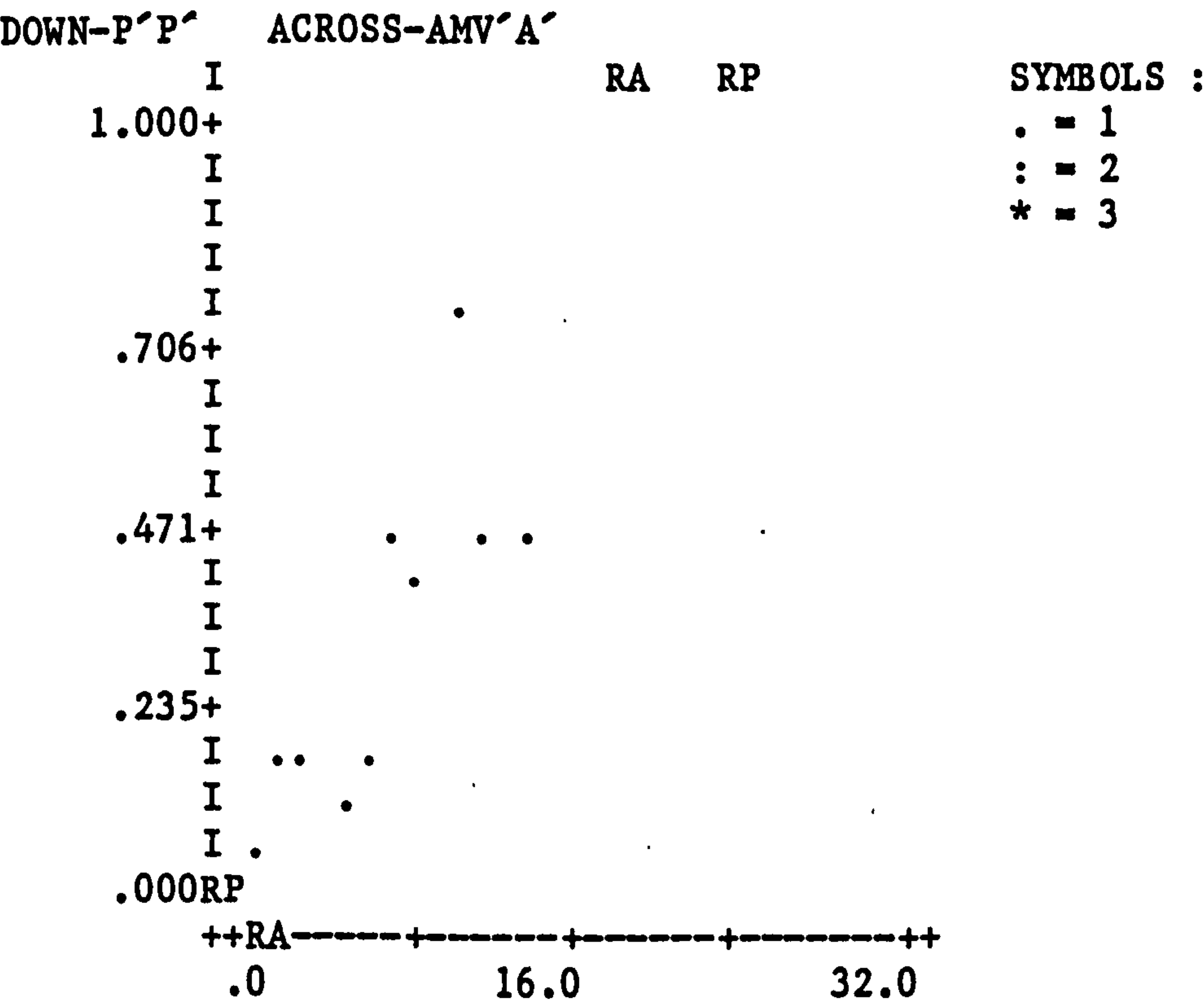


Commentary:

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".

SCATTERGRAPH 4.3A: RELATIONSHIP BETWEEN P AND AMV
FOR ASSOCIATED COMPANIES
(ED1,SSAP1,ED25,SSAP1)



	MEAN	SD	R	RSQ	SIGF	SLOPE	INTCP	SEE	N
P	.33	.23	.829	.687	.002	4.-02	3.-02	.13	10
AMV	7.20	4.42				16.23	1.78	2.62	10
AMV	10.19	8.03							16

Commentary:

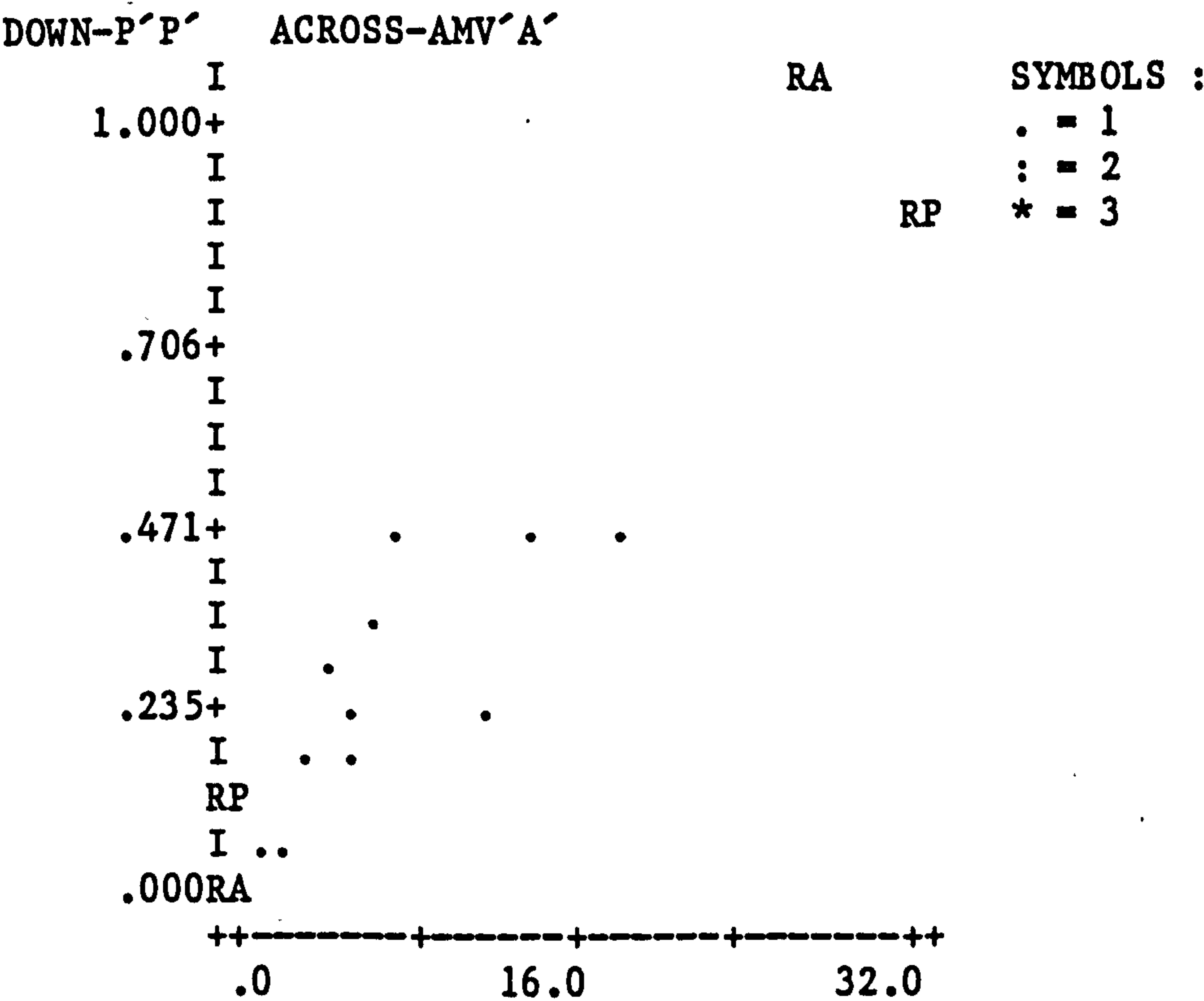
The slope of the regression line is 0.04.

R² is 0.687. The one-tailed significance is 0.001.

**SCATTERGRAPH 4.3B: RELATIONSHIP BETWEEN P AND AMV
FOR INVESTMENT PROPERTIES
(KD16, KD26, SSAP19)**



SCATTERGRAPH 4.3C: RELATIONSHIP BETWEEN P AND AMV
FOR FOREIGN CURRENCIES
(ED16,ED21,ED27,SSAP20)



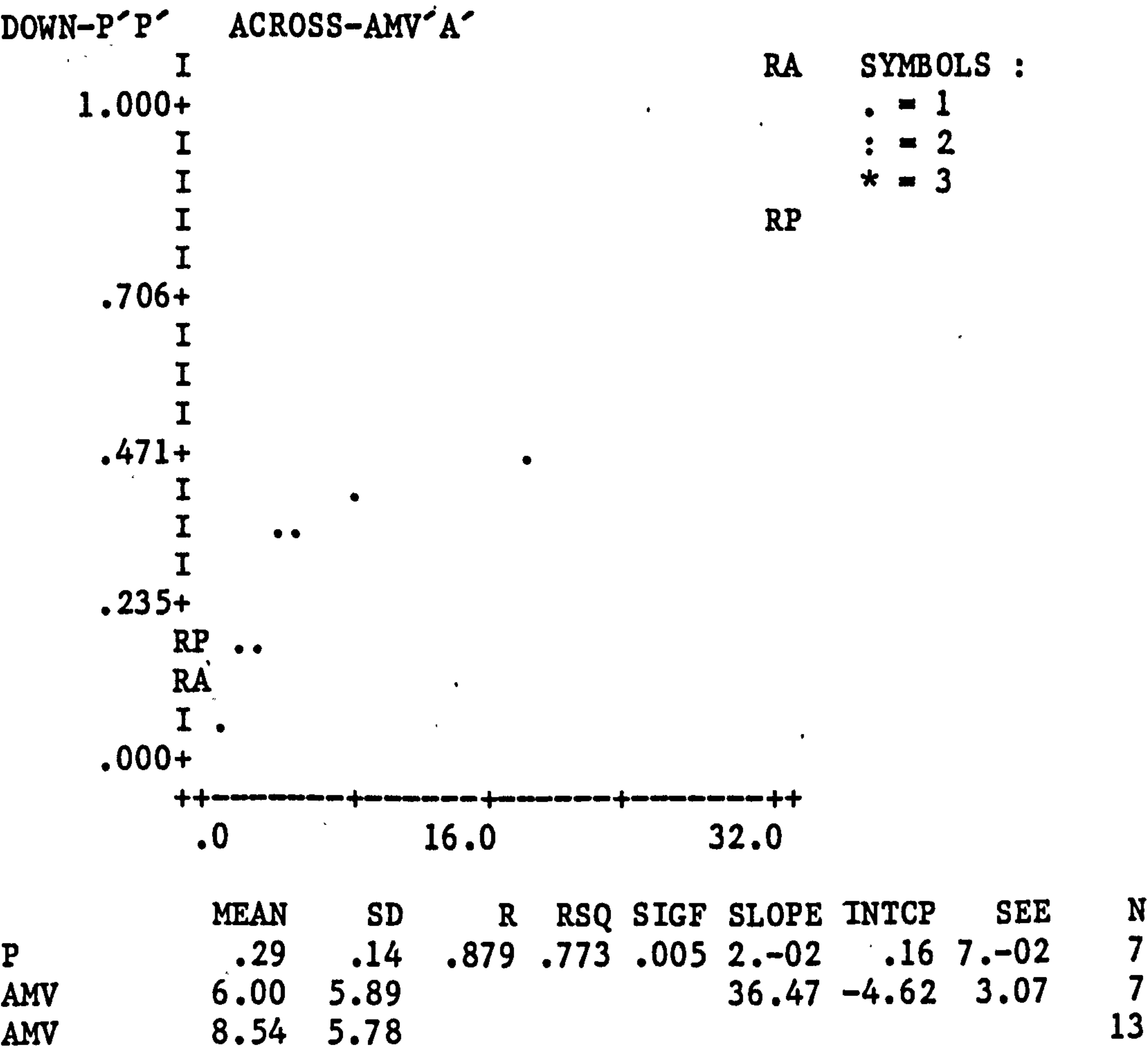
	MEAN	SD	R	RSQ	SIGF	SLOPE	INTCP	SEE	N
P	.28	.16	.807	.651	.001	2.-02	.11	.10	11
AMV	7.27	5.35				26.83	-.33	3.33	11
AMV	11.70	8.10							20

Commentary:

The slope of the regression line is 0.02.

R² 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)

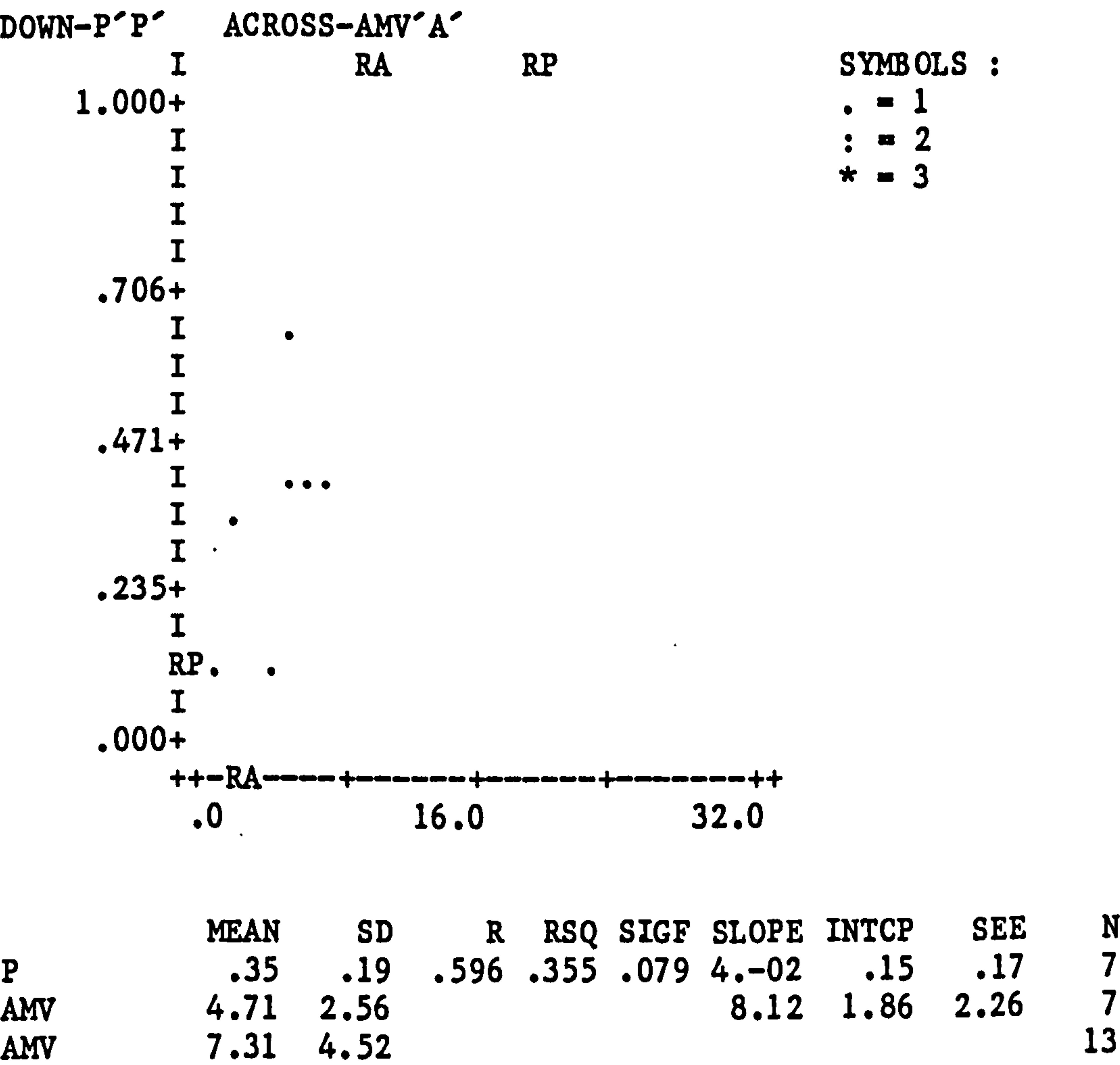


Commentary:

The slope of the regression line is 0.02.

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

SCATTERGRAPH 4.3E: RELATIONSHIP BETWEEN P AND AMV
FOR IAS10
(ED22,ED23,SSAP17,SSAP18)



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.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

**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

N,E;RZ	-1.	0.	TOTAL
-19 to -3	1	0 :	1
	.5	.5 :	
	100.0	.0 :	
-2 to -1	0	1 :	1
	.5	.5 :	
	.0	100.0 :	

TOTAL	1	1 :	2
	50.0	50.0 :	

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

N,E;R%	-1.	0.	TOTAL
-19 to -3	3	2 :	5
	2.8	2.2 :	
	60.0	40.0 :	
-2 to -1	2	2 :	4
	2.2	1.8 :	
	50.0	50.0 :	

TOTAL	5	4 :	9
	55.6	44.4 :	

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.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

CHI-SQ = 7.089 SIG. = .029 DF = 2
CRAMER'S V = .186
GAMMA = .283 TVAL = 1.315

N,E;R%	0.	1.	TOTAL
1.	97	9	106
	95.1	10.9	
	91.5	8.5	
2-5.	70	6	76
	68.2	7.8	
	92.1	7.9	
6-32.	17	6	23
	20.6	2.4	
	73.9	26.1	
TOTAL	184	21	205
	89.8	10.2	

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

CHI-SQ = 21.424 SIG. = .000 DF = 2
CRAMER'S V = .382
GAMMA = .639 TVAL = 3.051

N,E;RZ	0.	1.	TOTAL
1.	86	8 :	94
	79.3	14.7 :	
	91.5	8.5 :	
2-5.	36	10 :	46
	38.8	7.2 :	
	78.3	21.7 :	
6-32.	2	5 :	7
	5.9	1.1 :	
	28.6	71.4 :	

TOTAL	124	23 :	147
	84.4	15.6 :	

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

3/6 (50.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .813

CHI-SQ = 9.901 SIG. = .007 DF = 2
CRAMER'S V = .352
GAMMA = .000 TVAL = .000

N,E;R%	0.	1.	TOTAL
1.	41	9 :	50
	41.9	8.1 :	
	82.0	18.0 :	
2-5.	24	1 :	25
	20.9	4.1 :	
	96.0	4.0 :	
6-32.	2	3 :	5
	4.2	.8 :	
	40.0	60.0 :	

TOTAL	67	13 :	80
	83.8	16.3 :	

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.

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

CHI-SQ = 7.680 SIG. = .021 DF = 2
CRAMER'S V = .199
GAMMA = .451 TVAL = 2.506

N,E;RZ	0.	1.	TOTAL
1.	108	10	118
	101.5	16.5	
	91.5	8.5	
2-5.	44	13	57
	49.0	8.0	
	77.2	22.8	
6-32.	14	4	18
	15.5	2.5	
	77.8	22.2	

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

CHI-SQ = 26.884 SIG. = .000 DF = 2
CRAMER'S V = .388
GAMMA = .662 TVAL = 3.513

N,E;RZ	0.	1.	TOTAL
1.	91	6 :	97
	83.5	13.5 :	
	93.8	6.2 :	
2-5.	57	11 :	68
	58.5	9.5 :	
	83.8	16.2 :	
6-32.	6	8 :	14
	12.0	2.0 :	
	42.9	57.1 :	

TOTAL	154	25 :	179
	86.0	14.0 :	

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

N,E;R%	0.	1.	TOTAL
1.	28	5	33
	25.5	7.5	
	84.8	15.2	
2-5.	19	4	23
	17.8	5.2	
	82.6	17.4	
6-32.	4	6	10
	7.7	2.3	
	40.0	60.0	
TOTAL	51	15	66
	77.3	22.7	

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 pst 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

CHI-SQ = 11.169 SIG. = .004 DF = 2
CRAMER'S V = .383
GAMMA = .637 TVAL = 2.768

N,E;R%	0.	1.	TOTAL
1.	32	3 :	35
	28.1	6.9 :	
	91.4	8.6 :	
2-5.	24	6 :	30
	24.1	5.9 :	
	80.0	20.0 :	
6-32.	5	6 :	11
	8.8	2.2 :	
	45.5	54.5 :	

TOTAL	61	15 :	76
	80.3	19.7 :	

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

CHI-SQ = .710 SIG. = .701 DF = 2
CRAMER'S V = .065
GAMMA = .200 TVAL = .780

N,E;RZ	0.	1.	TOTAL
1.	104	10	114
	102.5	11.5	
	91.2	8.8	
2-5.	40	6	46
	41.3	4.7	
	87.0	13.0	
6-32.	7	1	8
	7.2	.8	
	87.5	12.5	

TOTAL	151	17	168
	89.9	10.1	

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

	CHI-SQ =	7.598	SIG. =	.022	DF =	2
	CRAMER'S V =	.248				
	GAMMA =	.593	TVAL =	2.435		
N,E;R%	0.	1.		TOTAL		
1.	67	3	:	70		
	62.7	7.3	:			
	95.7	4.3	:			
2-5.	32	6	:	38		
	34.0	4.0	:			
	84.2	15.8	:			
6-32.	12	4	:	16		
	14.3	1.7	:			
	75.0	25.0	:			
		
TOTAL	111	13	:	124		
	89.5	10.5	:			

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

N,E;R%	0.	1.	TOTAL
1.	100	12	112
	97.5	14.5	
	89.3	10.7	
2-5.	52	8	60
	52.2	7.8	
	86.7	13.3	
6-32.	9	4	13
	11.3	1.7	
	69.2	30.8	
TOTAL	161	24	185
	87.0	13.0	

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

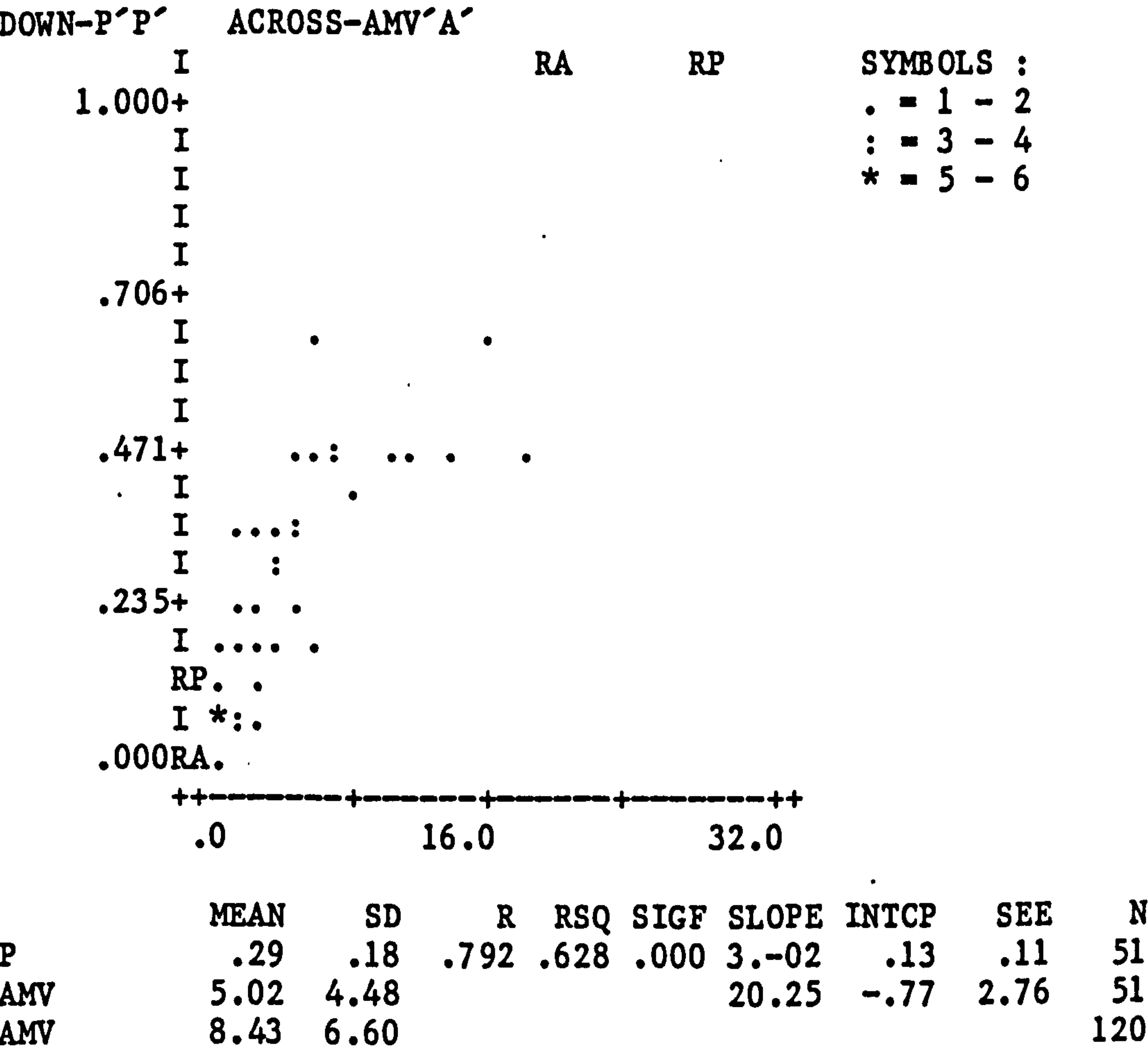
Introduction

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.

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

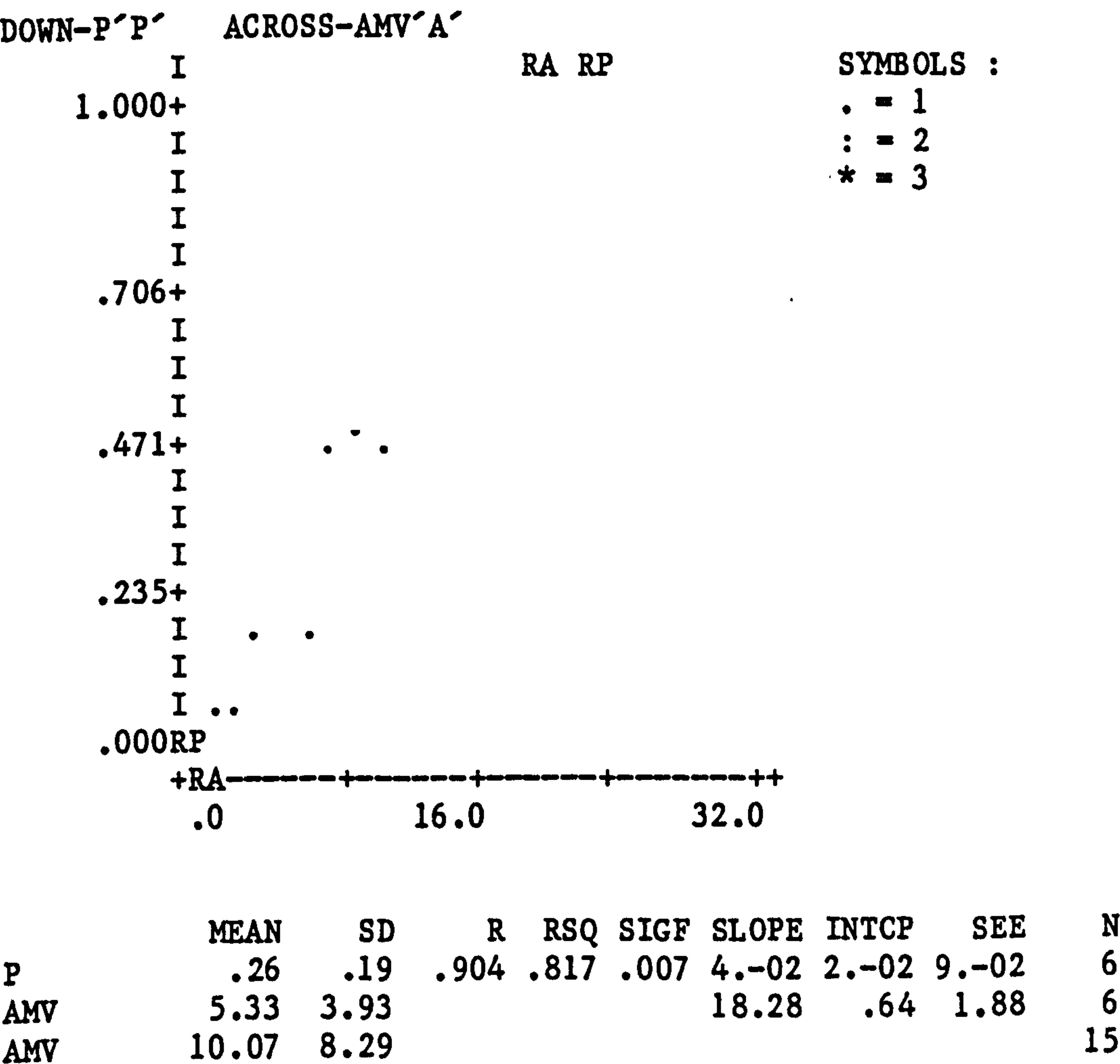


Commentary:

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".

SCATTERGRAPH 5.3A: RELATIONSHIP BETWEEN P AND AMV
FOR ED1

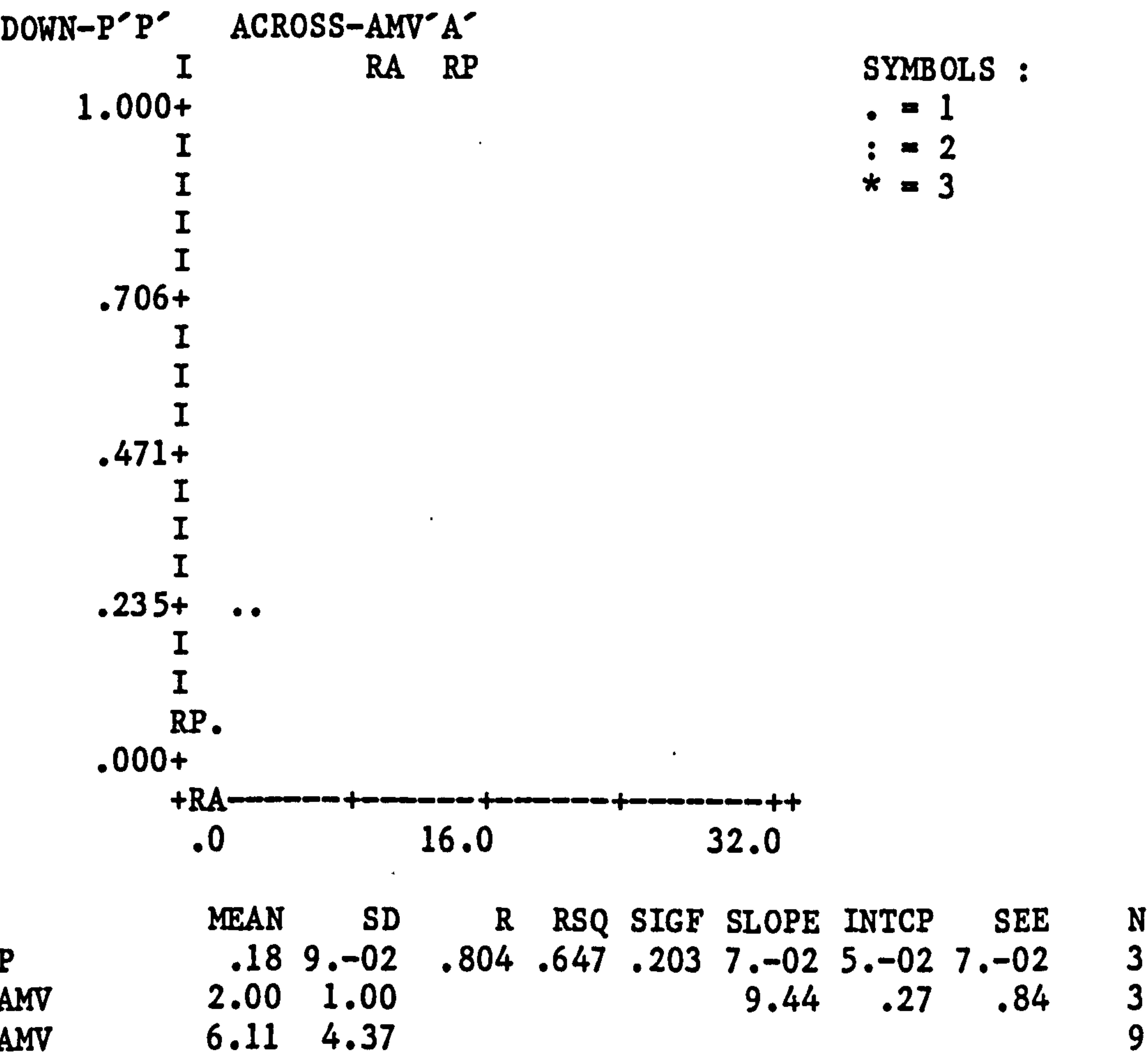


Commentary:

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 SSAP1

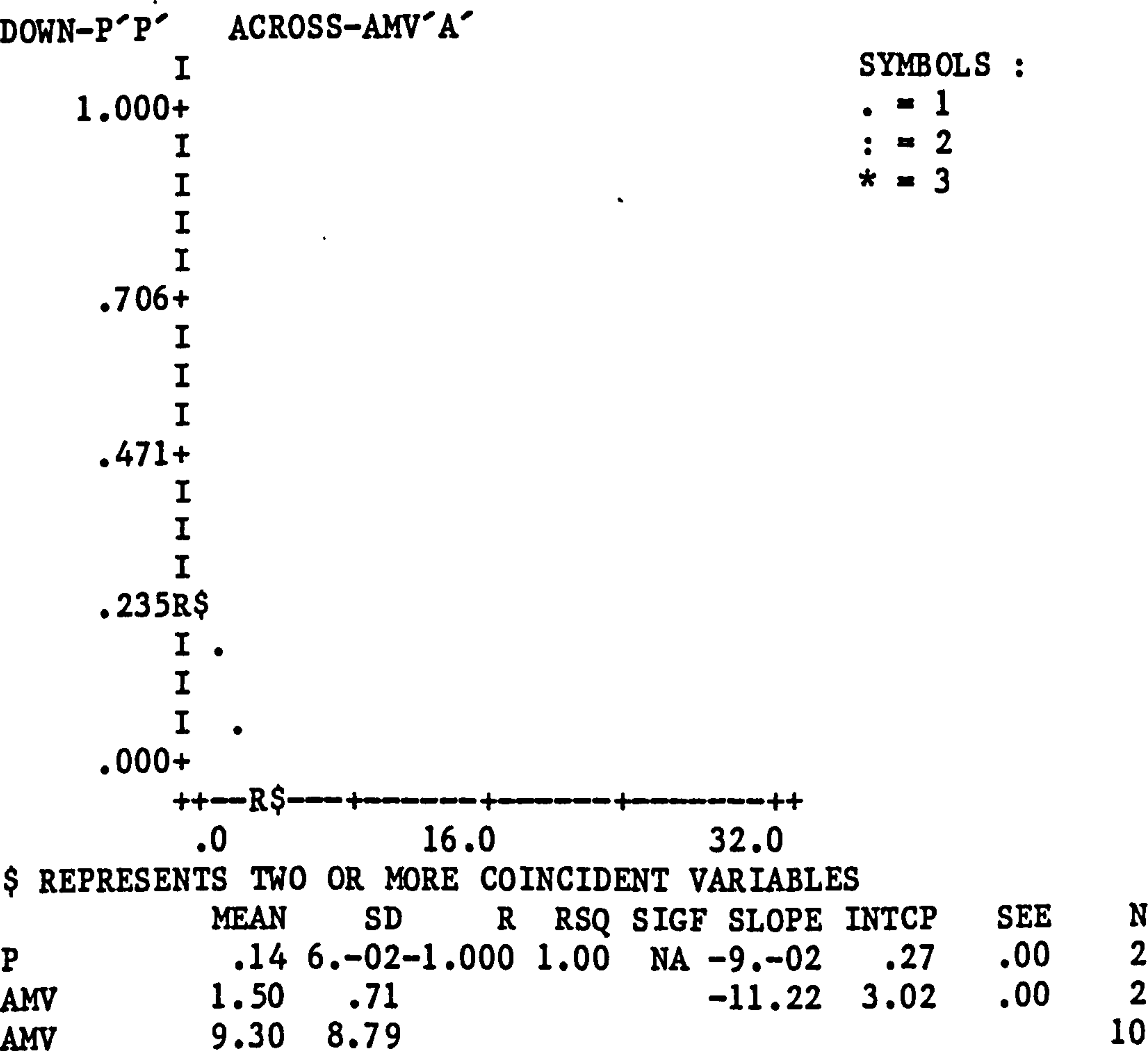


Commentary:

These statistics are not significant at the 5% level.

The one-tailed significance is 0.102.

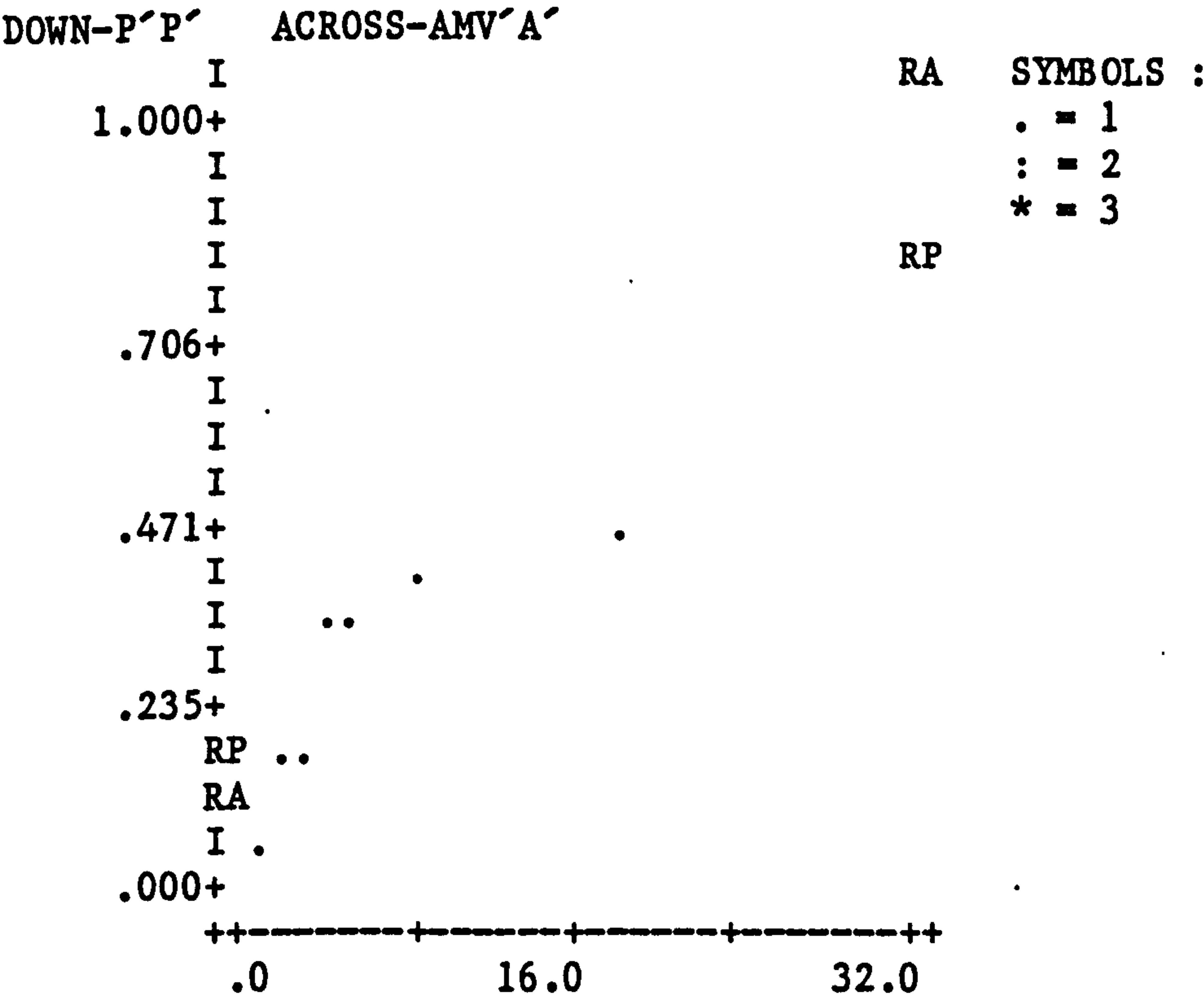
SCATTERGRAPH 5.3C: RELATIONSHIP BETWEEN P AND AMV
FOR ED16



Commentary:

These statistics are not significant.

SCATTERGRAPH 5.3D: RELATIONSHIP BETWEEN P AND AMV
FOR ED20



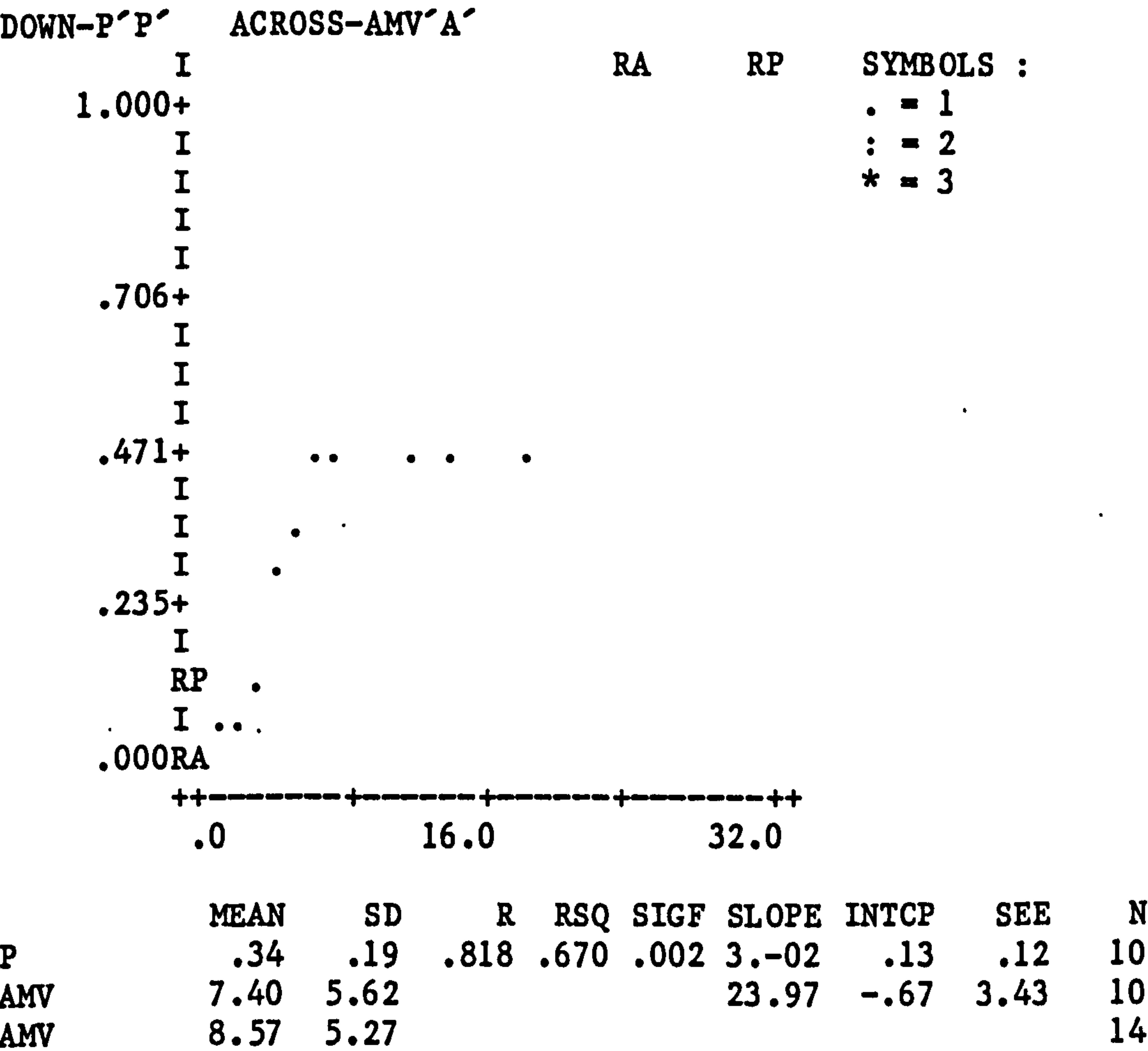
	MEAN	SD	R	RSQ	SIGF	SLOPE	INTCP	SEE	N
P	.29	.14	.879	.773	.005	2.-02	.16	7.-02	7
AMV	6.00	5.89				36.47	-4.62	3.07	7
AMV	8.54	5.78							13

Commentary:

The slope of the regression line is 0.02.

R² is 0.773. The one-tailed significance is 0.003.

SCATTERGRAPH 5.3E: RELATIONSHIP BETWEEN P AND AMV
FOR ED21

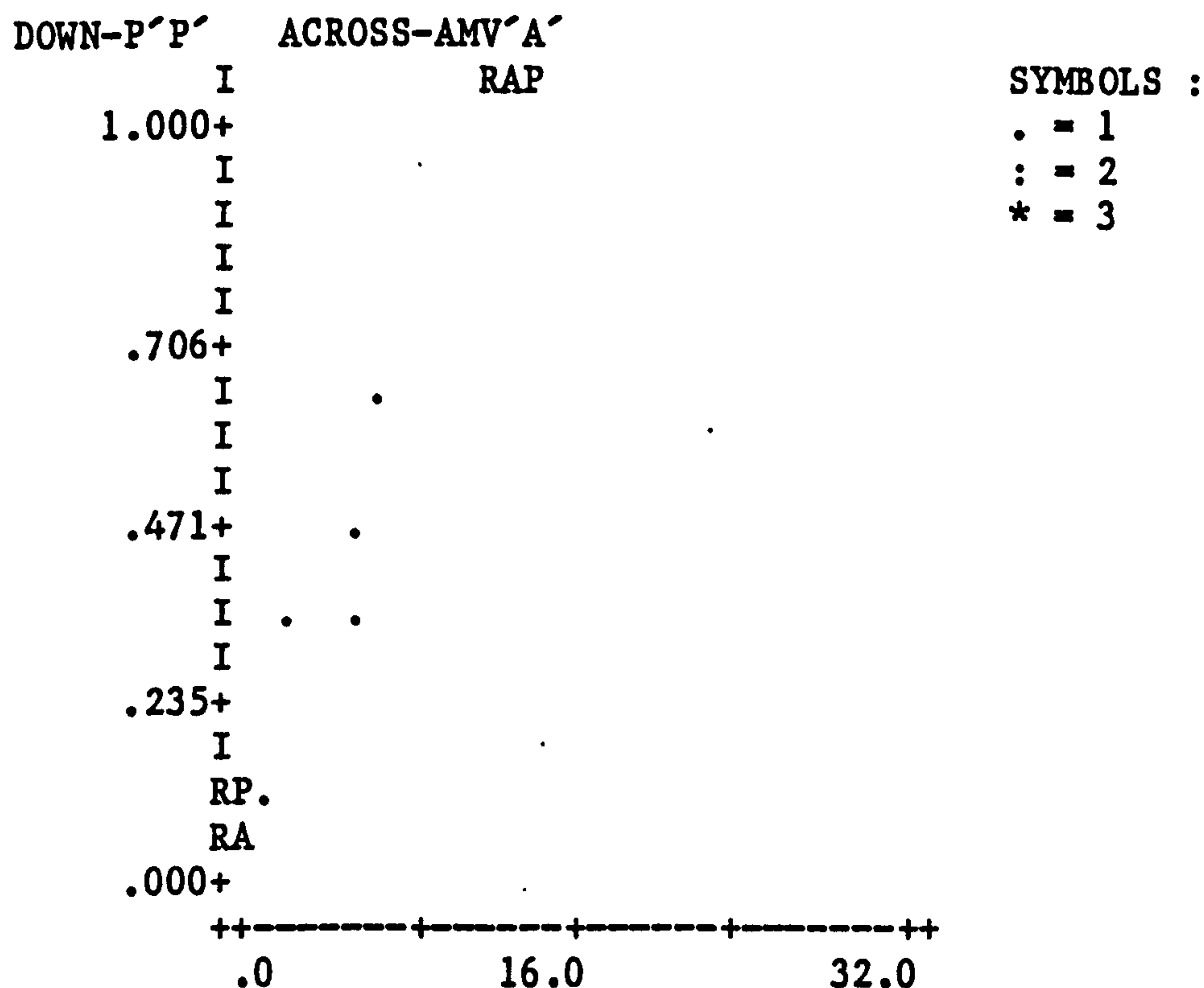


Commentary:

The slope of the regression line is 0.03.

R² is 0.670. The one-tailed significance is 0.001.

SCATTERGRAPH 5.3F: RELATIONSHIP BETWEEN P AND AMV
FOR ED22



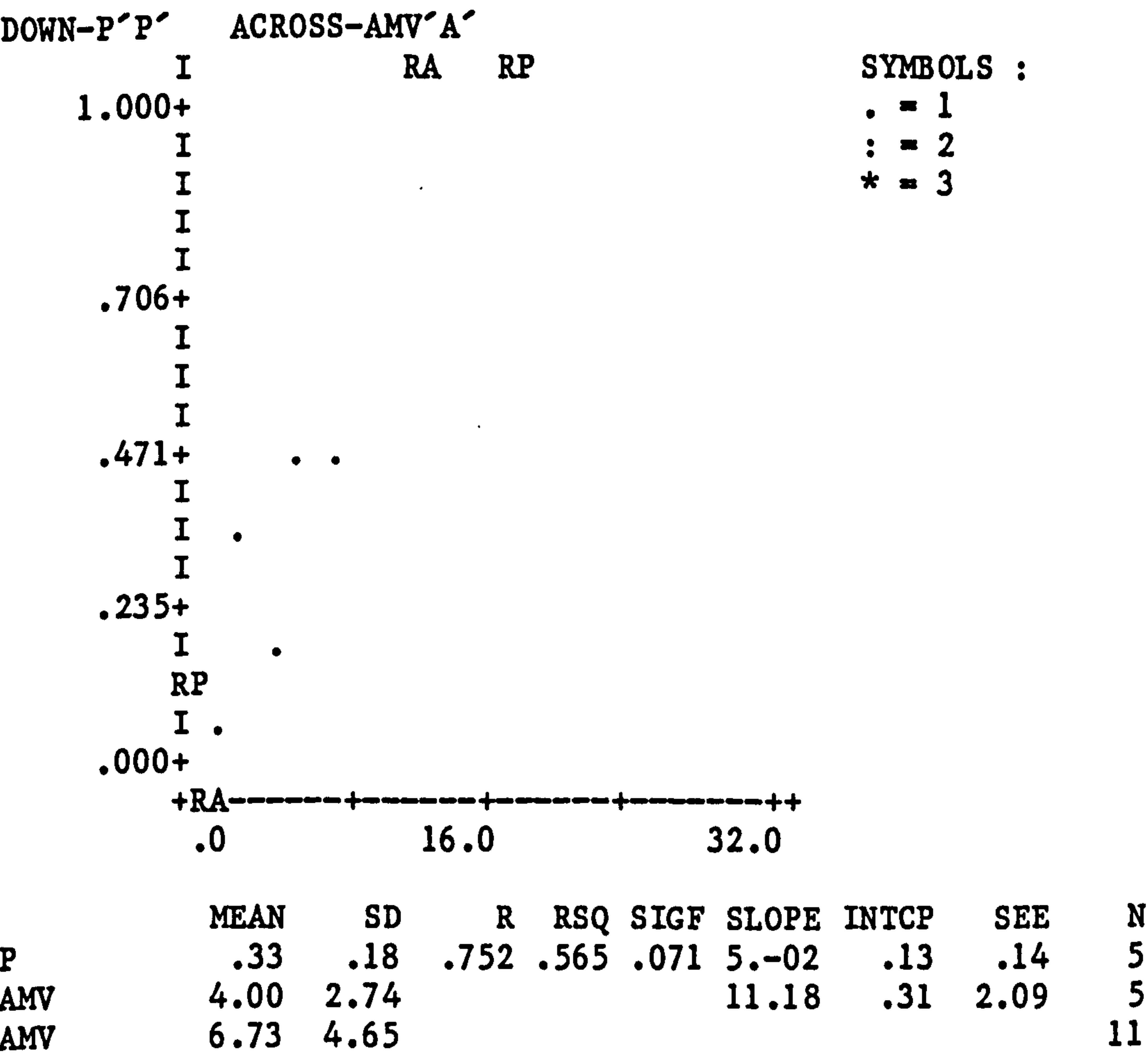
	MEAN	SD	R	RSQ	SIGF	SLOPE	INTCP	SEE	N
P	.40	.19	.900	.810	.019	7.-02	.11	1.-01	5
AMV	4.20	2.59				11.97	-.55	1.30	5
AMV	6.09	3.48							11

Commentary:

The slope of the regression line is 0.07.

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

SCATTERGRAPH 5.3F: RELATIONSHIP BETWEEN P AND AMV
FOR ED23

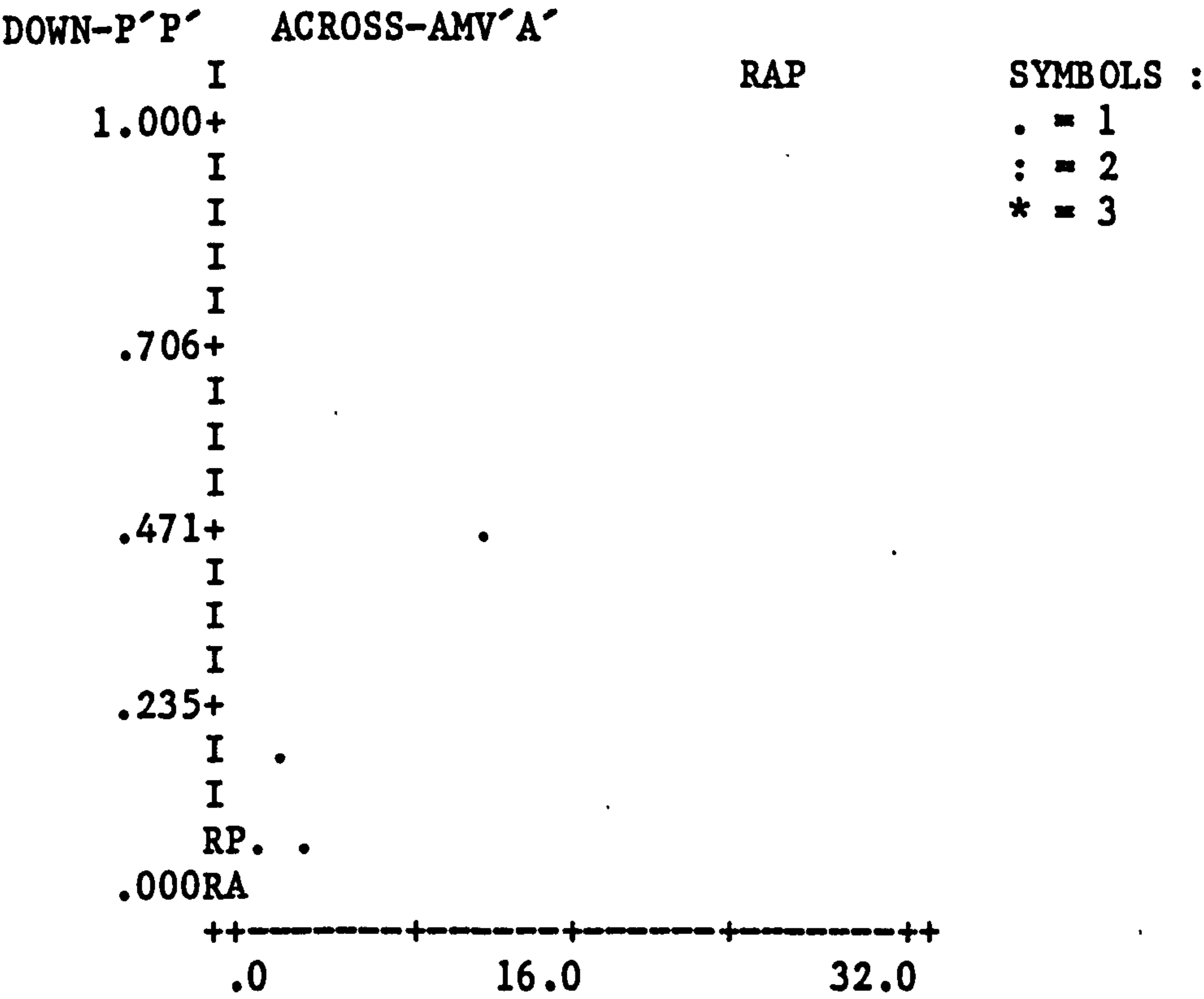


Commentary:

The slope of the regression line is 0.05.

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

SCATTERGRAPH 5.3G: RELATIONSHIP BETWEEN P AND AMV
FOR ED25



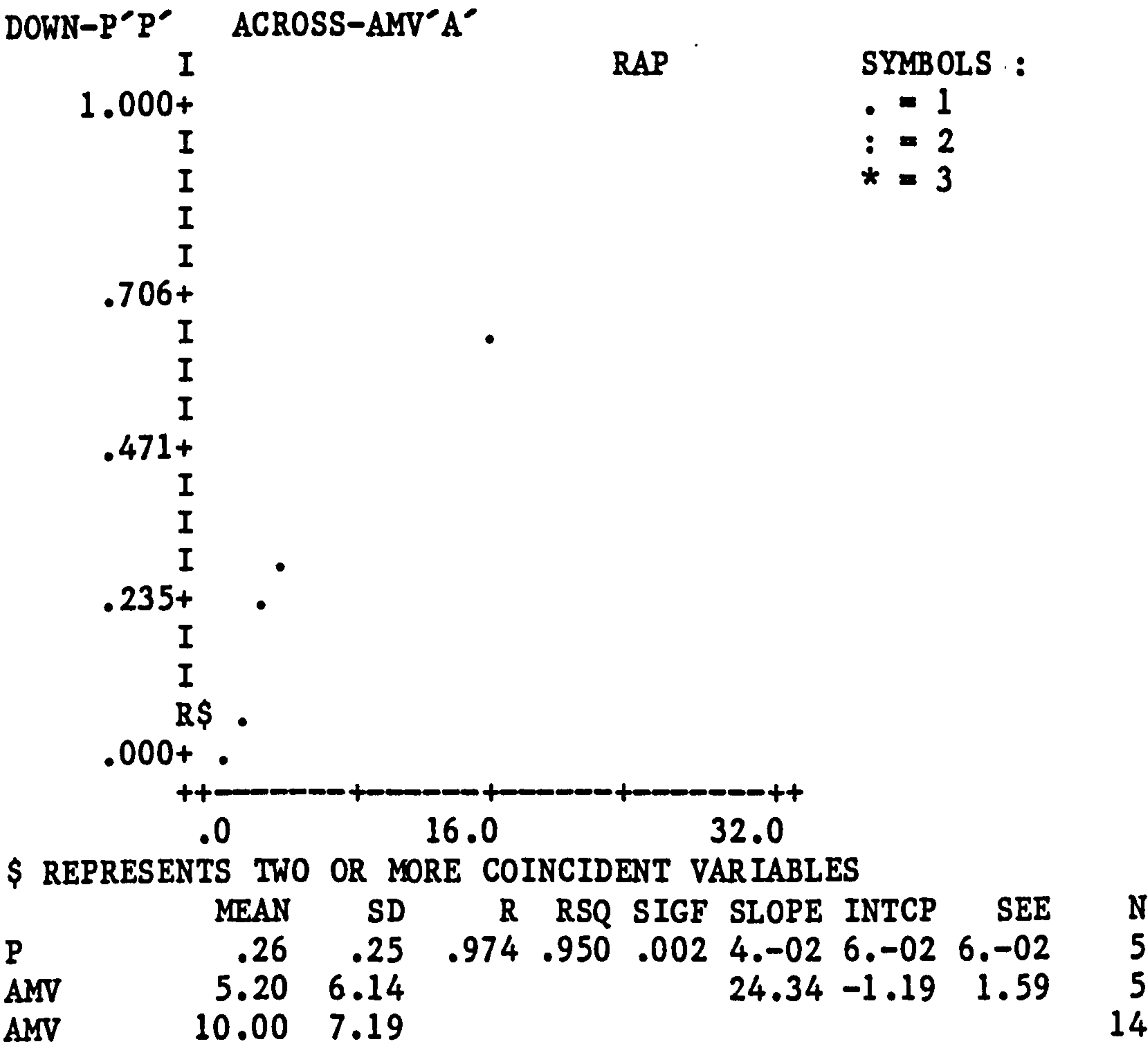
	MEAN	SD	R	RSQ	SIGF	SLOPE	INTCP	SEE	N
P	.22	.19	.969	.940	.015	4.-02	5.-02	6.-02	4
AMV	4.50	5.07				25.42	-1.01	1.52	4
AMV	5.44	3.50							9

Commentary:

The slope of the regression line is 0.04.

R^2 is 0.940. The one-tailed significance is 0.008.

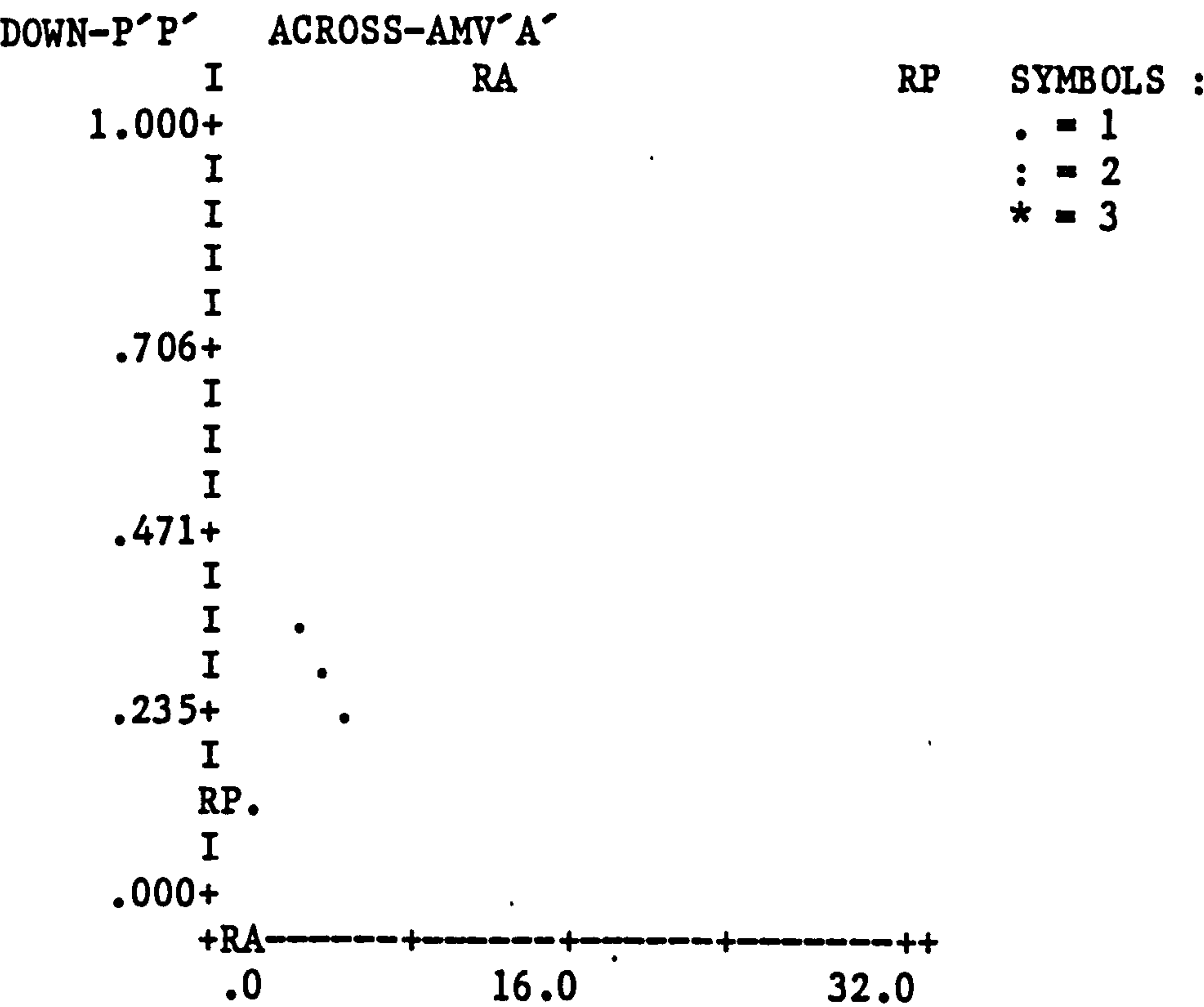
SCATTERGRAPH 5.3H: RELATIONSHIP BETWEEN P AND AMV
FOR ED26



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



	MEAN	SD	R	RSQ	SIGF	SLOPE	INTCP	SEE	N
P	.25	.10	.545	.297	.227	3.-02	.16	.10	4
AMV	3.50	2.08				11.22	.70	2.14	4
AMV	10.86	9.30							14

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

FISHER EXACT = .563 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .141
GAMMA = .333 TVAL = .520

N,E;R%	-1.	0.	TOTAL
-14 to -3	5	5 :	10
	4.6	5.4 :	
	50.0	50.0 :	
-2 to -1	1	2 :	3
	1.4	1.6 :	
	33.3	66.7 :	

TOTAL	6	7 :	13
	46.2	53.8 :	

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 = .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

N,E;R%	-1.	0.	TOTAL
-14 to -3	1	0 :	1
	.1	.9 :	
	100.0	.0 :	
-2 to -1	0	6 :	6
	.9	5.1 :	
	.0	100.0 :	

TOTAL	1	6 :	7
	14.3	85.7 :	

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

CHI-SQ = 4.770 SIG. = .029 DF = 1
CORR. CHI-SQ = .730 SIG. = .393
PHI = .413
GAMMA = 1.000 TVAL = 1.054

N,E;R%	-1.	0.	TOTAL
-14 to -3	1 .2 100.0	0 .8 .0	: : : 1
-2 to -1	4 4.8 14.8	23 22.2 85.2	: : : 27
TOTAL	5 17.9	23 82.1	: : : 28

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

FISHER EXACT = .524 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .300
GAMMA = .600 TVAL = .731

N,E;R%	-1.	0.	TOTAL
-14 to -3	1 .6 50.0	1 1.4 50.0	: : : 2
-2 to -1	1 1.4 20.0	4 3.6 80.0	: : : 5
TOTAL	2 28.6	5 71.4	: : : 7

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

N,E;RZ	-1.	0.	TOTAL
-14 to -3	2	3 :	5
	3.3	1.7 :	
	40.0	60.0 :	
-2 to -1	4	0 :	4
	2.7	1.3 :	
	100.0	.0 :	

TOTAL	6	3 :	9
	66.7	33.3 :	

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;R%	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;R%	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

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

N,E;R%	0.	1.	TOTAL
1	125	14	139
	115.2	23.8	
	89.9	10.1	
2 to 25	44	21	65
	53.8	11.2	
	67.7	32.3	

TOTAL	169	35	204
	82.8	17.2	

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

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

N,E;R%	0.	1.	TOTAL
1	22	3	25
	22.0	3.0	
	88.0	12.0	
2 to 25	15	2	17
	15.0	2.0	
	88.2	11.8	

TOTAL	37	5	42
	88.1	11.9	

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

CHI-SQ = 1.326 SIG. = .249 DF = 1
CORR. CHI-SQ = .454 SIG. = .500
PHI = .184
GAMMA = .456 TVAL = 1.006

N,E;RZ	0.	1.	TOTAL
1	25	4	29
	23.8	5.2	
	86.2	13.8	
2 to 25	7	3	10
	8.2	1.8	
	70.0	30.0	

TOTAL	32	7	39
	82.1	17.9	

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

CHI-SQ = .912 SIG. = .340 DF = 1
CORR. CHI-SQ = .587 SIG. = .444
PHI = .058
GAMMA = .170 TVAL = .908

N,E;RZ	0.	1.	TOTAL
1	166	27	193
	163.5	29.5	
	86.0	14.0	
2 to 25	61	14	75
	63.5	11.5	
	81.3	18.7	

TOTAL	227	41	268
	84.7	15.3	

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

CHI-SQ = .001 SIG. = .980 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .003
GAMMA = -.009 TVAL = -.025

N,E;RZ	0.	1.	TOTAL
1	55	8	63
	55.0	8.0	
	87.3	12.7	
2 to 25	21	3	24
	21.0	3.0	
	87.5	12.5	
TOTAL	76	11	87
	87.4	12.6	

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

CHI-SQ = 4.102 SIG. = .043 DF = 1
CORR. CHI-SQ = 3.325 SIG. = .068
PHI = .148
GAMMA = .366 TVAL = 1.873

N,E;RZ	0.	1.	TOTAL
1	110	19	129
	105.0	24.0	
	85.3	14.7	
2 to 25	43	16	59
	48.0	11.0	
	72.9	27.1	
TOTAL	153	35	188
	81.4	18.6	

CONTINGENCY TABLE 6.2.2I: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
GROUP ACCOUNTS AND
FIRMS OF ACCOUNTANTS

CHI-SQ = 3.109 SIG. = .078 DF = 1
CORR. CHI-SQ = 2.222 SIG. = .136
PHI = .167
GAMMA = .415 TVAL = 1.588

N,E;R%	0.	1.	TOTAL
1	68	11	79
	64.8	14.2	
	86.1	13.9	
2 to 25	23	9	32
	26.2	5.8	
	71.9	28.1	

TOTAL	91	20	111
	82.0	18.0	

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

CHI-SQ = 12.778 SIG. = .000 DF = 1
CORR. CHI-SQ = 11.024 SIG. = .001
PHI = .400
GAMMA = .770 TVAL = 3.803

N,E;R%	0.	1.	TOTAL
1	38	4	42
	31.0	11.0	
	90.5	9.5	
2 to 25	21	17	38
	28.0	10.0	
	55.3	44.7	

TOTAL	59	21	80
	73.8	26.3	

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

CHI-SQ = 2.004 SIG. = .157 DF = 1
CORR. CHI-SQ = 1.270 SIG. = .260
PHI = .119
GAMMA = .349 TVAL = 1.243

N,E;R%	0.	1.	TOTAL
1	96	12	108
	93.5	14.5	
	88.9	11.1	
2 to 25	27	7	34
	29.5	4.5	
	79.4	20.6	

TOTAL	123	19	142
	86.6	13.4	

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

CHI-SQ = .644 SIG. = .422 DF = 1
CORR. CHI-SQ = .133 SIG. = .715
PHI = .116
GAMMA = .310 TVAL = .725

N,E;R%	0.	1.	TOTAL
1	31	7	38
	30.1	7.9	
	81.6	18.4	
2 to 25	7	3	10
	7.9	2.1	
	70.0	30.0	

TOTAL	38	10	48
	79.2	20.8	

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

CHI-SQ = 10.372 SIG. = .001 DF = 1
CORR. CHI-SQ = 8.722 SIG. = .003
PHI = .299
GAMMA = .649 TVAL = 2.738

N,E;RZ	0.	1.	TOTAL
1	74	9	83
	68.0	15.0	
	89.2	10.8	
2 to 25	21	12	33
	27.0	6.0	
	63.6	36.4	
TOTAL	95	21	116
	81.9	18.1	

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

CHI-SQ = 1.539 SIG. = .215 DF = 1
CORR. CHI-SQ = .919 SIG. = .338
PHI = .131
GAMMA = .320 TVAL = 1.166

N,E;RZ	0.	1.	TOTAL
1	51	10	61
	48.8	12.2	
	83.6	16.4	
2 to 25	21	8	29
	23.2	5.8	
	72.4	27.6	
TOTAL	72	18	90
	80.0	20.0	

**CONTINGENCY TABLE 6.2.20: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
IAS10 AND
REPRESENTATIVE BODIES OF ACCOUNTANTS**

CHI-SQ = 3.920 SIG. = .048 DF = 1
CORR. CHI-SQ = 2.967 SIG. = .085
PHI = .224
GAMMA = .472 TVAL = 1.970

N,E;R%	0.	1.	TOTAL
1	36	8	44
	32.2	11.8	
	81.8	18.2	
2 to 25	21	13	34
	24.8	9.2	
	61.8	38.2	
TOTAL	57	21	78
	73.1	26.9	

**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

CHI-SQ = 2.538 SIG. = .111 DF = 1
CORR. CHI-SQ = 1.515 SIG. = .218
PHI = .167
GAMMA = .455 TVAL = 1.320

N,E;R%	0.	1.	TOTAL
1	64	12	76
	61.8	14.2	
	84.2	15.8	
2 to 25	10	5	15
	12.2	2.8	
	66.7	33.3	
TOTAL	74	17	91
	81.3	18.7	

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

CHI-SQ = 4.841 SIG. = .028 DF = 1
CORR. CHI-SQ = 1.993 SIG. = .158
PHI = .336
GAMMA = 1.000 TVAL = 1.507

N,E;R%	0.	1.	TOTAL
1	30	11	41
	28.6	12.4	
	73.2	26.8	
2 to 25	0	2	2
	1.4	.6	
	.0	100.0	

TOTAL	30	13	43
	69.8	30.2	

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

CHI-SQ = 7.539 SIG. = .006 DF = 1
CORR. CHI-SQ = 5.510 SIG. = .019
PHI = .367
GAMMA = .734 TVAL = 2.187

N,E;R%	0.	1.	TOTAL
1	38	7	45
	34.6	10.4	
	84.4	15.6	
2 to 25	5	6	11
	8.4	2.6	
	45.5	54.5	

TOTAL	43	13	56
	76.8	23.2	

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

CHI-SQ = .836 SIG. = .361 DF = 1
CORR. CHI-SQ = .002 SIG. = .967
PHI = .200
GAMMA = .579 TVAL = .715

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

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

CHI-SQ = .247 SIG. = .619 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .108
GAMMA = -1.000 TVAL = -.972

N,E;RZ	0.	1.	TOTAL
1	16 16.2 80.0	4 3.8 20.0	20
2 to 25	1 .8 100.0	0 .2 .0	1
TOTAL	17 81.0	4 19.0	21

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

CHI-SQ = 8.007 SIG. = .005 DF = 1
CORR. CHI-SQ = 6.290 SIG. = .012
PHI = .258
GAMMA = .635 TVAL = 2.191

N,E;R%	0.	1.	TOTAL
1	85	8	93
	80.6	12.4	
	91.4	8.6	
2 to 25	19	8	27
	23.4	3.6	
	70.4	29.6	
TOTAL	104	16	120
	86.7	13.3	

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

CHI-SQ = .060 SIG. = .807 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .038
GAMMA = -.143 TVAL = -.258

N,E;R%	0.	1.	TOTAL
1	27	4	31
	27.2	3.8	
	87.1	12.9	
2 to 25	9	1	10
	8.8	1.2	
	90.0	10.0	
TOTAL	36	5	41
	87.8	12.2	

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;R%	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;R%	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

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

N,E;R%	0.	1.	TOTAL
1	13	5	18
	13.3	4.7	
	72.2	27.8	
2 to 25	1	0	1
	.7	.3	
	100.0	.0	

TOTAL	14	5	19
	73.7	26.3	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

N,E;R%	-1.	0.	TOTAL
-14 to -3	0	1 :	1
	.5	.5 :	
	.0	100.0 :	
-2 to -1	1	0 :	1
	.5	.5 :	
	100.0	.0 :	

TOTAL	1	1 :	2
	50.0	50.0 :	

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

N,E;R%	-1.	0.	TOTAL
-14 to -3	5	1 :	6
	4.0	2.0 :	
	83.3	16.7 :	
-2 to -1	1	2 :	3
	2.0	1.0 :	
	33.3	66.7 :	

TOTAL	6	3 :	9
	66.7	33.3 :	

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

N,E;R%	-1.	0.	TOTAL
-14 to -3	1 .1 100.0	0 .9 .0	: : : 1
-2 to -1	0 .9 .0	6 5.1 100.0	: : : 6
TOTAL	1 14.3	6 85.7	: : : 7

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

N,E;R%	-1.	0.	TOTAL
-14 to -3	2 .9 100.0	0 1.1 .0	: : : 2
-2 to -1	1 2.1 20.0	4 2.9 80.0	: : : 5
TOTAL	3 42.9	4 57.1	: : : 7

CONTINGENCY TABLE 7.2.1E: RELATIONSHIP BETWEEN CHANGE AND
NEGATIVE 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 = .148

CHI-SQ = 5.971 SIG. = .015 DF = 1
CORR. CHI-SQ = 1.019 SIG. = .313
PHI = .470
GAMMA = 1.000 TVAL = 1.057

N,E;R%	-1.	0.	TOTAL
-14 to -3	1 .1 100.0	0 .9 .0	1
-2 to -1	3 3.9 11.5	23 22.1 88.5	26
TOTAL	4 14.8	23 85.2	27

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

N,E;R%	-1.	0.	TOTAL
-14 to -3	2	3	5
	3.3	1.7	
	40.0	60.0	
-2 to -1	4	0	4
	2.7	1.3	
	100.0	.0	

TOTAL	6	3	9
	66.7	33.3	

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
ED1 AND COMPANIES

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

CHI-SQ = .111 SIG. = .739 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .038
GAMMA = -.127 TVAL = -.339

N,E;R%	0.	1.	TOTAL
1	40	5 :	45
	40.4	4.6 :	
	88.9	11.1 :	
2 to 25	31	3 :	34
	30.6	3.4 :	
	91.2	8.8 :	

TOTAL	71	8 :	79
	89.9	10.1 :	

CONTINGENCY TABLE 7.2.2B: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED16 AND COMPANIES

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

CHI-SQ = 1.207 SIG. = .272 DF = 1
CORR. CHI-SQ = .364 SIG. = .547
PHI = .181
GAMMA = .482 TVAL = 1.020

N,E;R%	0.	1.	TOTAL
1	21	2 :	23
	19.9	3.1 :	
	91.3	8.7 :	
2 to 25	11	3 :	14
	12.1	1.9 :	
	78.6	21.4 :	

TOTAL	32	5 :	37
	86.5	13.5 :	

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

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

N,E;RZ	0.	1.	TOTAL
1	22	3	25
	22.0	3.0	
	88.0	12.0	
2 to 25	15	2	17
	15.0	2.0	
	88.2	11.8	
TOTAL	37	5	42
	88.1	11.9	

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

CHI-SQ = 10.237 SIG. = .001 DF = 1
CORR. CHI-SQ = 8.375 SIG. = .004
PHI = .347
GAMMA = .724 TVAL = 2.763

N,E;RZ	0.	1.	TOTAL
1	53	5	58
	47.8	10.2	
	91.4	8.6	
2 to 25	17	10	27
	22.2	4.8	
	63.0	37.0	
TOTAL	70	15	85
	82.4	17.6	

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

FISHER EXACT = .222 (1-TAILED) = .222 (2-TAILED)
CORR. CHI-SQ = .559 SIG. = .454 DF = 1
PHI = .327
GAMMA = .714 TVAL = 1.213

N,E;RZ	0.	1.	TOTAL
1	12	1 :	13
	10.9	2.1 :	
	92.3	7.7 :	
2 to 25	4	2 :	6
	5.1	.9 :	
	66.7	33.3 :	

TOTAL	16	3 :	19
	84.2	15.8 :	

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

FISHER EXACT = .624 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .063
GAMMA = .182 TVAL = .262

N,E;RZ	0.	1.	TOTAL
1	13	3 :	16
	12.8	3.2 :	
	81.3	18.8 :	
2 to 25	3	1 :	4
	3.2	.8 :	
	75.0	25.0 :	

TOTAL	16	4 :	20
	80.0	20.0 :	

CONTINGENCY TABLE 7.2.2E: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED25 AND COMPANIES

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .667

CHI-SQ = 3.375 SIG. = .066 DF = 1
CORR. CHI-SQ = 1.318 SIG. = .251
PHI = .250
GAMMA = .692 TVAL = 1.169

N,E;RZ	0.	1.	TOTAL
1	44	4	48
	42.7	5.3	
	91.7	8.3	
2 to 25	4	2	6
	5.3	.7	
	66.7	33.3	

TOTAL	48	6	54
	88.9	11.1	

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

CHI-SQ = 2.400 SIG. = .121 DF = 1
CORR. CHI-SQ = 1.162 SIG. = .281
PHI = .293
GAMMA = .622 TVAL = 1.482

N,E;RZ	0.	1.	TOTAL
1	15	2	17
	13.4	3.6	
	88.2	11.8	
2 to 25	7	4	11
	8.6	2.4	
	63.6	36.4	

TOTAL	22	6	28
	78.6	21.4	

CONTINGENCY TABLE 7.2.2G: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED27 AND COMPANIES

CHI-SQ = 7.406 SIG. = .006 DF = 1
CORR. CHI-SQ = 5.914 SIG. = .015
PHI = .282
GAMMA = .622 TVAL = 2.390

N,E;RZ	0.	1.	TOTAL
1	57	7	64
	52.3	11.7	
	89.1	10.9	
2 to 25	19	10	29
	23.7	5.3	
	65.5	34.5	
TOTAL	76	17	93
	81.7	18.3	

CONTINGENCY TABLE 7.2.2H: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
SSAP1 AND COMPANIES

1/4 (25.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 2.880

CHI-SQ = 1.001 SIG. = .317 DF = 1
CORR. CHI-SQ = .307 SIG. = .580
PHI = .200
GAMMA = .412 TVAL = .976

N,E;RZ	0.	1.	TOTAL
1	12	5	17
	10.9	6.1	
	70.6	29.4	
2 to 25	4	4	8
	5.1	2.9	
	50.0	50.0	
TOTAL	16	9	25
	64.0	36.0	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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.
MINIMUM EXPECTED CELL FREQUENCY = 4.833

CHI-SQ = .263 SIG. = .608 DF = 1
CORR. CHI-SQ = .042 SIG. = .837
PHI = .056
GAMMA = -.163 TVAL = -.532

N,E;RZ	0.	1.	TOTAL
1	45	10	55
	45.8	9.2	
	81.8	18.2	
2 to 25	25	4	29
	24.2	4.8	
	86.2	13.8	

TOTAL	70	14	84
	83.3	16.7	

CONTINGENCY TABLE 7.2.2I: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED16 AND
PROFESSIONAL FIRMS OF ACCOUNTANTS

2/4 (50.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = 1.784

CHI-SQ = .045 SIG. = .833 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .035
GAMMA = .100 TVAL = .205

N,E;RZ	0.	1.	TOTAL
1	22	4	26
	21.8	4.2	
	84.6	15.4	
2 to 25	9	2	11
	9.2	1.8	
	81.8	18.2	

TOTAL	31	6	37
	83.8	16.2	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

CONTINGENCY TABLE 7.2.2J: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED20 AND
PROFESSIONAL FIRMS OF ACCOUNTANTS

CHI-SQ = 3.109 SIG. = .078 DF = 1
CORR. CHI-SQ = 2.222 SIG. = .136
PHI = .167
GAMMA = .415 TVAL = 1.588

N,E;R%	0.	1.	TOTAL
1	68	11	79
	64.8	14.2	
	86.1	13.9	
2 to 25	23	9	32
	26.2	5.8	
	71.9	28.1	

TOTAL	91	20	111
	82.0	18.0	

CONTINGENCY TABLE 7.2.2J: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED21 AND
PROFESSIONAL FIRMS OF ACCOUNTANTS

CHI-SQ = 3.221 SIG. = .073 DF = 1
CORR. CHI-SQ = 2.317 SIG. = .128
PHI = .195
GAMMA = .438 TVAL = 1.695

N,E;R%	0.	1.	TOTAL
1	46	9	55
	42.7	12.3	
	83.6	16.4	
2 to 25	20	10	30
	23.3	6.7	
	66.7	33.3	

TOTAL	66	19	85
	77.6	22.4	

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

CHI-SQ = 10.986 SIG. = .001 DF = 1
CORR. CHI-SQ = 8.668 SIG. = .003
PHI = .538
GAMMA = 1.000 TVAL = 4.321

N,E;R%	0.	1.	TOTAL
1	17	0	17
	12.5	4.5	
	100.0	.0	
2 to 25	11	10	21
	15.5	5.5	
	52.4	47.6	

TOTAL	28	10	38
	73.7	26.3	

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

CHI-SQ = 3.318 SIG. = .069 DF = 1
CORR. CHI-SQ = 2.143 SIG. = .143
PHI = .281
GAMMA = .572 TVAL = 1.787

N,E;R%	0.	1.	TOTAL
1	21	4	25
	18.5	6.5	
	84.0	16.0	
2 to 25	10	7	17
	12.5	4.5	
	58.8	41.2	

TOTAL	31	11	42
	73.8	26.2	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

CHI-SQ = .138 SIG. = .710 DF = 1
ORR. CHI-SQ = .000 SIG. = 1.000
PHI = .039
GAMMA = -.152 TVAL = -.396

N,E;R%	0.	1.	TOTAL
1	63	9	72
	63.5	8.5	
	87.5	12.5	
2 to 25	19	2	21
	18.5	2.5	
	90.5	9.5	

TOTAL	82	11	93
	88.2	11.8	

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

CHI-SQ = .062 SIG. = .803 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .029
GAMMA = -.107 TVAL = -.259

N,E;R%	0.	1.	TOTAL
1	46	6	52
	46.3	5.7	
	88.5	11.5	
2 to 25	19	2	21
	18.7	2.3	
	90.5	9.5	

TOTAL	65	8	73
	89.0	11.0	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

CONTINGENCY TABLE 7.2.2M: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
KD27 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

CHI-SQ = 1.196 SIG. = .274 DF = 1
CORR. CHI-SQ = .561 SIG. = .454
PHI = .122
GAMMA = .332 TVAL = .987

N,E;R%	0.	1.	TOTAL
1	51	8	59
	49.4	9.6	
	86.4	13.6	
2 to 25	16	5	21
	17.6	3.4	
	76.2	23.8	
TOTAL	67	13	80
	83.8	16.3	

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

CHI-SQ = 4.945 SIG. = .026 DF = 1
CORR. CHI-SQ = 3.668 SIG. = .055
PHI = .233
GAMMA = .547 TVAL = 1.916

N,E;R%	0.	1.	TOTAL
1	58	8	66
	54.4	11.6	
	87.9	12.1	
2 to 25	17	8	25
	20.6	4.4	
	68.0	32.0	
TOTAL	75	16	91
	82.4	17.6	

CONTINGENCY TABLE 7.2.20: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
KD1 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

CHI-SQ = 2.710 SIG. = .100 DF = 1
CORR. CHI-SQ = 1.602 SIG. = .206
PHI = .201
GAMMA = .509 TVAL = 1.422

N,E;RZ	0.	1.	TOTAL
1	43	5	48
	40.8	7.2	
	89.6	10.4	
2 to 25	14	5	19
	16.2	2.8	
	73.7	26.3	

TOTAL	57	10	67
	85.1	14.9	

CONTINGENCY TABLE 7.2.2P: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
KD16 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

CHI-SQ = .002 SIG. = .967 DF. = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .008
GAMMA = -.020 TVAL = -.041

N,E;RZ	0.	1.	TOTAL
1	12	5	17
	12.0	5.0	
	70.6	29.4	
2 to 25	5	2	7
	5.0	2.0	
	71.4	28.6	

TOTAL	17	7	24
	70.8	29.2	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

CONTINGENCY TABLE 7.2.2Q: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
ED20 AND
REPRESENTATIVE BODIES OF ACCOUNTANTS

CHI-SQ = 1.539 SIG. = .215 DF = 1
CORR. CHI-SQ = .919 SIG. = .338
PHI = .131
GAMMA = .320 TVAL = 1.166

N,E;RZ	0.	1.	TOTAL
1	51	10	61
	48.8	12.2	
	83.6	16.4	
2 to 25	21	8	29
	23.2	5.8	
	72.4	27.6	

TOTAL	72	18	90
	80.0	20.0	

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

CHI-SQ = 6.500 SIG. = .011 DF = 1
CORR. CHI-SQ = 4.977 SIG. = .026
PHI = .316
GAMMA = .670 TVAL = 2.404

N,E;RZ	0.	1.	TOTAL
1	36	4	40
	32.0	8.0	
	90.0	10.0	
2 to 25	16	9	25
	20.0	5.0	
	64.0	36.0	

TOTAL	52	13	65
	80.0	20.0	

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

CHI-SQ = 1.970 SIG. = .160 DF = 1
CORR. CHI-SQ = .994 SIG. = .319
PHI = .244
GAMMA = .504 TVAL = 1.349

N,E;RZ	0.	1.	TOTAL
1.	17	4	21
	15.3	5.7	
	81.0	19.0	
2 to 25	7	5	12
	8.7	3.3	
	58.3	41.7	

TOTAL	24	9	33
	72.7	27.3	

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

N,E;RZ	0.	1.	TOTAL
1	19	4	23
	16.9	6.1	
	82.6	17.4	
2 to 25	14	8	22
	16.1	5.9	
	63.6	36.4	

TOTAL	33	12	45
	73.3	26.7	

CONTINGENCY 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

CHI-SQ = .387 SIG. = .534 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .092
GAMMA = .373 TVAL = .510

N,E;RZ	0.	1.	TOTAL
1	35	2	37
	34.6	2.4	
	94.6	5.4	
2 to 25	8	1	9
	8.4	.6	
	88.9	11.1	

TOTAL	43	3	46
	93.5	6.5	

CONTINGENCY 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

CHI-SQ = 2.990 SIG. = .084 DF = 1
CORR. CHI-SQ = 1.093 SIG. = .296
PHI = .297
GAMMA = .705 TVAL = 1.196

N,E;RZ	0.	1.	TOTAL
1	26	3	29
	24.7	4.3	
	89.7	10.3	
2 to 25	3	2	5
	4.3	.7	
	60.0	40.0	

TOTAL	29	5	34
	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

CHI-SQ = 1.967 SIG. = .161 DF = 1
CORR. CHI-SQ = .605 SIG. = .437
PHI = .219
GAMMA = .590 TVAL = 1.037

N,E;RZ	0.	1.	TOTAL
1	31	4 :	35
	29.9	5.1 :	
	88.6	11.4 :	
2 to 25	4	2 :	6
	5.1	.9 :	
	66.7	33.3 :	

TOTAL	35	6 :	41
	85.4	14.6 :	

**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

CHI-SQ = .075 SIG. = .785 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .051
GAMMA = -.163 TVAL = -.289

N,E;RZ	0.	1.	TOTAL
1	18	5 :	23
	18.2	4.8 :	
	78.3	21.7 :	
2 to 25	5	1 :	6
	4.8	1.2 :	
	83.3	16.7 :	

TOTAL	23	6 :	29
	79.3	20.7 :	

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 = .405

CHI-SQ = 1.097 SIG. = .295 DF = 1
CORR. CHI-SQ = .028 SIG. = .868
PHI = .172
GAMMA = .579 TVAL = .723

N,E;RZ	0.	1.	TOTAL
1	30	4	34
	29.4	4.6	
	88.2	11.8	
2 to 25	2	1	3
	2.6	.4	
	66.7	33.3	

TOTAL	32	5	37
	86.5	13.5	

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 = .222

FISHER EXACT = .222 (1-TAILED) = .222 (2-TAILED)
CORR. CHI-SQ = .473 SIG. = .492 DF = 1
PHI = .454
GAMMA = 1.000 TVAL = 1.085

N,E;RZ	0.	1.	TOTAL
1	14	3	17
	13.2	3.8	
	82.4	17.6	
2 to 25	0	1	1
	.8	.2	
	.0	100.0	

TOTAL	14	4	18
	77.8	22.2	

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

CHI-SQ = .836 SIG. = .361 DF = 1
CORR. CHI-SQ = .002 SIG. = .967
PHI = .200
GAMMA = .579 TVAL = .715

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 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

FISHER EXACT = .071 (1-TAILED) = .071 (2-TAILED)
CORR. CHI-SQ = 2.242 SIG. = .134 DF = 1
PHI = .482
GAMMA = .846 TVAL = 1.837

N,E;RZ	0.	1.	TOTAL
1	12	3 :	15
	10.3	4.7 :	
	80.0	20.0 :	
2 to 25	1	3 :	4
	2.7	1.3 :	
	25.0	75.0 :	

TOTAL	13	6 :	19
	68.4	31.6 :	

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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

CHI-SQ = .247 SIG. = .619 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .108
GAMMA = -1.000 TVAL = -.972

N,E;RZ	0.	1.	TOTAL
1	16	1	17
	16.2	.8	
	94.1	5.9	
2 to 25	4	0	4
	3.8	.2	
	100.0	.0	

TOTAL	20	1	21
	95.2	4.8	

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

CHI-SQ = 4.897 SIG. = .027 DF = 1
CORR. CHI-SQ = 2.014 SIG. = .156
PHI = .385
GAMMA = 1.000 TVAL = 1.539

N,E;RZ	0.	1.	TOTAL
1	23	8	31
	21.6	9.4	
	74.2	25.8	
2 to 25	0	2	2
	.1.4	.6	
	.0	100.0	

TOTAL	23	10	33
	69.7	30.3	

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

CHI-SQ = .737 SIG. = .391 DF = 1
CORR. CHI-SQ = .086 SIG. = .770
PHI = .159
GAMMA = .407 TVAL = .751

N,E;RZ	0.	1.	TOTAL
1	19	4	23
	18.2	4.8	
	82.6	17.4	
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

CHI-SQ = 1.320 SIG. = .251 DF = 1
CORR. CHI-SQ = .516 SIG. = .473
PHI = .200
GAMMA = .440 TVAL = 1.081

N,E;RZ	0.	1.	TOTAL
1	18	7	25
	16.7	8.3	
	72.0	28.0	
2 to 25	4	4	8
	5.3	2.7	
	50.0	50.0	

TOTAL	22	11	33
	66.7	33.3	

CONTINGENCY TABLE 7.2.2GG: RELATIONSHIP BETWEEN CHANGE 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

CHI-SQ = 7.471 SIG. = .006 DF = 1
CORR. CHI-SQ = 5.476 SIG. = .019
PHI = .302
GAMMA = .736 TVAL = 2.131

N,E;R%	0.	1.	TOTAL
1	56	3	59
	52.5	6.5	
	94.9	5.1	
2 to 25	17	6	23
	20.5	2.5	
	73.9	26.1	

TOTAL	73	9	82
	89.0	11.0	

CONTINGENCY TABLE 7.2.2HH: RELATIONSHIP BETWEEN CHANGE 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

FISHER EXACT = .833 (1-TAILED) = 1.000 (2-TAILED)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .200
GAMMA = -1.000 TVAL = -.866

N,E;R%	0.	1.	TOTAL
1	4	1	5
	4.2	.8	
	80.0	20.0	
2 to 25	1	0	1
	.8	.2	
	100.0	.0	

TOTAL	5	1	6
	83.3	16.7	

CONTINGENCY TABLE 7.2.2II: 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

CHI-SQ = 3.872 SIG. = .049 DF = 1
CORR. CHI-SQ = 1.975 SIG. = .160
PHI = .348
GAMMA = .737 TVAL = 1.537

N,E;RZ	0.	1.	TOTAL
1	22	5	27
	20.3	6.8	
	81.5	18.5	
2 to 25	2	3	5
	3.8	1.3	
	40.0	60.0	

TOTAL	24	8	32
	75.0	25.0	

CONTINGENCY TABLE 7.2.2JJ: 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)
CORR. CHI-SQ = .000 SIG. = 1.000 DF = 1
PHI = .316
GAMMA = -1.000 TVAL = -1.114

N,E;RZ	0.	1.	TOTAL
1	4	4	8
	4.4	3.6	
	50.0	50.0	
2 to 25	1	0	1
	.6	.4	
	100.0	.0	

TOTAL	5	4	9
	55.6	44.4	

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

FISHER EXACT = .187 (1-TAILED) = .187 (2-TAILED)
CORR. CHI-SQ = .684 SIG. = .408 DF = 1
PHI = .537
GAMMA = 1.000 TVAL = 1.100

N,E;R%	0.	1.	TOTAL
1	13	2	15
	12.2	2.8	
	86.7	13.3	
2 to 25	0	1	1
	.8	.2	
	.0	100.0	

TOTAL	13	3	16
	81.3	18.8	

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

CHI-SQ = .000 SIG. = 1.000 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .000
GAMMA = .000 TVAL = .000

N,E;R%	0.	1.	TOTAL
1	24	3	27
	24.0	3.0	
	88.9	11.1	
2 to 25	8	1	9
	8.0	1.0	
	88.9	11.1	

TOTAL	32	4	36
	88.9	11.1	

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

CHI-SQ = 1.776 SIG. = .183 DF = 1
CORR. CHI-SQ = .120 SIG. = .729
PHI = .219
GAMMA = .714 TVAL = .837

N,E;R%	0.	1.	TOTAL
1	30	1 :	31
	29.3	1.7 :	
	96.8	3.2 :	
2 to 25	5	1 :	6
	5.7	.3 :	
	83.3	16.7 :	

TOTAL	35	2 :	37
	94.6	5.4 :	

CONTINGENCY TABLE 7.2.2NN: RELATIONSHIP BETWEEN CHANGE AND
POSITIVE VALUES OF AMV FOR
SSAPI AND OTHERS

3/4 (75.0%) OF THE VALID CELLS
HAVE EXPECTED CELL FREQUENCY LESS THAN 5.0.
MINIMUM EXPECTED CELL FREQUENCY = .545

CHI-SQ = .536 SIG. = .464 DF = 1
CORR. CHI-SQ = .000 SIG. = 1.000
PHI = .156
GAMMA = .455 TVAL = .594

N,E;R%	0.	1.	TOTAL
1	16	3 :	19
	15.5	3.5 :	
	84.2	15.8 :	
2 to 25	2	1 :	3
	2.5	.5 :	
	66.7	33.3 :	

TOTAL	18	4 :	22
	81.8	18.2 :	

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

CASE-N	PROPOSAL	CHANGE	AMV	TOTV
1	111200.	-1.	22.	92.
2	111700.	-1.	50.	86.
3	112300.	-1.	51.	85.
4	112700.	-1.	45.	85.
5	112800.	-1.	48.	84.
6	113200.	-1.	52.	84.
7	260300.	-1.	4.	20.
8	260400.	-1.	11.	13.
9	260500.	-1.	4.	16.
10	261100.	-1.	5.	15.
11	261200.	-1.	2.	20.
12	301500.	-1.	26.	28.
13	310200.	-1.	23.	35.
14	310300.	-1.	20.	32.
15	310400.	-1.	20.	32.
16	310500.	-1.	20.	32.
17	311300.	-1.	2.	64.
18	312300.	-1.	11.	47.
19	312700.	-1.	24.	36.
20	312800.	-1.	23.	35.
21	312900.	-1.	23.	35.
22	320600.	-1.	66.	72.
23	320800.	-1.	63.	71.
24	330100.	-1.	30.	38.
25	330200.	-1.	30.	38.
26	330500.	-1.	30.	42.
27	331200.	-1.	35.	41.
28	360600.	-1.	44.	56.
29	361500.	-1.	46.	58.
30	361700.	-1.	46.	56.
31	370400.	-1.	54.	56.
32	370500.	-1.	54.	56.
33	370600.	-1.	54.	56.
34	372400.	-1.	30.	64.
35	372500.	-1.	30.	64.
36	373300.	-1.	54.	56.
37	511000.	-1.	5.	17.
38	511600.	-1.	4.	18.
39	511700.	-1.	4.	18.
40	512800.	-1.	6.	18.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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.

CASE-N	PROPOSAL	CHANGE	AMV	TOTV
1	260700.	0.	-1.	25.
2	311500.	0.	-3.	49.
3	312200.	0.	-6.	56.
4	312500.	0.	-2.	54.
5	312600.	0.	-2.	54.
6	511300.	0.	-1.	19.

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.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

8.1.3 AMENDMENT PROPOSALS

CASE-N	PROPOSAL	CHANGE	AMV	TOTV
1	111204.	1.	0.	0.
2	111301.	1.	0.	0.
3	111302.	1.	0.	0.
4	111808.	1.	0.	0.
5	112205.	1.	0.	0.
6	112621.	1.	0.	0.
7	260110.	1.	0.	0.
8	260111.	1.	0.	0.
9	260112.	1.	0.	0.
10	260206.	1.	0.	0.
11	260207.	1.	0.	0.
12	260610.	1.	0.	0.
13	260611.	1.	0.	0.
14	260720.	1.	0.	0.
15	260721.	1.	0.	0.
16	260722.	1.	0.	0.
17	260903.	1.	0.	0.
18	260904.	1.	0.	0.
19	261205.	1.	0.	0.
20	261206.	1.	0.	0.
21	300308.	1.	0.	0.
22	300309.	1.	0.	0.
23	300417.	1.	0.	0.
24	300623.	1.	0.	0.
25	300624.	1.	0.	0.
26	300625.	1.	0.	0.
27	300806.	1.	0.	0.
28	300906.	1.	0.	0.
29	301116.	1.	0.	0.
30	301215.	1.	0.	0.
31	301811.	1.	0.	0.
32	301812.	1.	0.	0.
33	311421.	1.	0.	0.
34	311422.	1.	0.	0.
35	311601.	1.	0.	0.
36	313115.	1.	0.	0.
37	321104.	1.	0.	0.
38	330908.	1.	0.	0.
39	330909.	1.	0.	0.
40	350912.	1.	0.	0.
41	351416.	1.	0.	0.
42	352103.	1.	0.	0.
43	352302.	1.	0.	0.
44	353204.	1.	0.	0.
45	353602.	1.	0.	0.
46	354802.	1.	0.	0.
47	355406.	1.	0.	0.
48	355801.	1.	0.	0.
49	360926.	1.	0.	0.
50	361605.	1.	0.	0.
51	370114.	1.	0.	0.

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

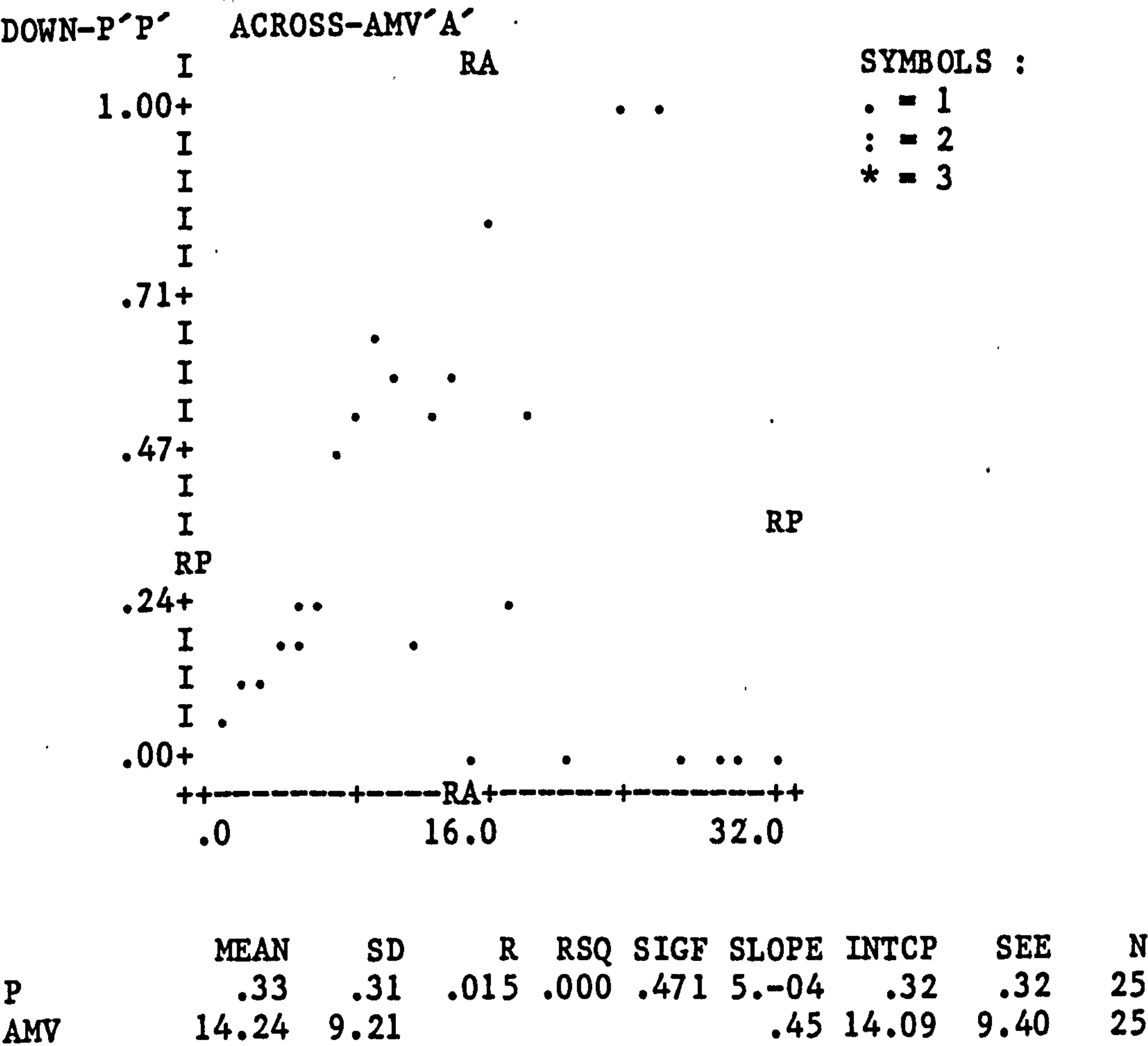
52	370115.	1.	0.	0.
53	370302.	1.	0.	0.
54	370704.	1.	0.	0.
55	370901.	1.	0.	0.
56	371002.	1.	0.	0.
57	371211.	1.	0.	0.
58	371212.	1.	0.	0.
59	372715.	1.	0.	0.
60	372809.	1.	0.	0.
61	373201.	1.	0.	0.
62	373202.	1.	0.	0.
63	510006.	1.	0.	0.
64	510108.	1.	0.	0.
65	510109.	1.	0.	0.
66	510110.	1.	0.	0.
67	510410.	1.	0.	0.
68	510601.	1.	0.	0.
69	510710.	1.	0.	0.
70	510801.	1.	0.	0.
71	510802.	1.	0.	0.
72	511103.	1.	0.	0.
73	512603.	1.	0.	0.
74	512610.	1.	0.	0.
75	512706.	1.	0.	0.
76	512821.	1.	0.	0.
77	513507.	1.	0.	0.

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.

8.2.2 AMENDMENT PROPOSALS

SCATTERGRAPH 8.2.2A: RELATIONSHIP BETWEEN P AND AMV



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

9.1 INITIAL CASE DEFINITION

<u>Variable</u>	<u>SPSS Name</u>	<u>Characters</u>
1 Input document type	INTYP	1
2 Input document no.	INNO	2
3 Output document type	OUTTYP	1
4 Output document no.	OUTNO	2
5 Participant identification	PID	4
Participant description:		
6 ASC's own classification	PDESASC	1
7 Geographic classification	PDESGEOG	1
8 FT Actuaries' equity index	PDESFT	2
Proposal identification:		
9 Proposal source document type	SOURCTYP	1
10 Proposal source document no.	SOURCENO	2
11 Proposal	PROPOSAL	4
12 Vote	VOTE	1

9.2 CASE NUMBER CONTROL SCHEDULE

<u>Case numbers</u>			<u>Total cases</u>
00001-01091	ED20	00038 Deleted. Duplicate of 00037	1088
		00189 Deleted. Duplicate of 00188	
		00460 Deleted. Duplicate of 00458	
01092-02234	ED22		1143
02235-03046	ED23		812
03047-04500	ED26		1454
04501-04979	ED16		479
04980-06880	ED21		1901
06881-10372	ED1		3492
10373-11381	SSAP1		1009
11382-15708	ED25		4327
15709-16411	ED2	These data not included in study	703
16412-19027	ED27		2616
19026-19042	ED16CONT		15

			19039
			=====

9.3 THE SPSS CONTROL COMMANDS

SPSSCONTROL.AGG1A

```

RUN NAME      CREATE FIRST AGGREGATE FILE TO DEFINE CHANGE
FILE NAME     SPSSDATA.AGG1A
DATA LIST     FIXED /1 INTYP 10 INNO 12-13 PID 20-23 PDESASC 25
              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)
IF            (PID EQ 0) VOTE=VOTE*-1
IF            (PID NE 0 AND NE 1) ROLE=1
IF            (INDOCTYP EQ 0) INPUTDOC=00+INDOCNO
IF            (INDOCTYP EQ 1) INPUTDOC=10+INDOCNO
IF            (INDOCTYP EQ 2) INPUTDOC=50+INDOCNO
IF            (INPUTDOC EQ 11 OR EQ 35 OR EQ 51) ISSUE=1
IF            ((INPUTDOC EQ 26 AND TRUNC(PROPOSAL/100) LT 7) OR
              (INPUTDOC EQ 36)) ISSUE=2
IF            ((INPUTDOC EQ 26 AND TRUNC(PROPOSAL/100) GT 6) OR
              (INPUTDOC EQ 31 OR EQ 37)) ISSUE=3
IF            (INPUTDOC EQ 30) ISSUE=4
IF            (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
RECODE        GROUP (0,5,6=5)
VALUE LABELS  GROUP (1) COMPANIES (2) FIRMS (3) ACCOUNTANCY BODIES
              (4) OTHER BODIES (5) OTHERS

COMMENT       THE ABOVE STATEMENTS DEFINE THE GROUPS
IF            (SOURCTYP EQ 0) SOURCDOC=00+SOURCNO
IF            (SOURCTYP EQ 1) SOURCDOC=10+SOURCNO
IF            (SOURCTYP EQ 2) SOURCDOC=50+SOURCNO
COMPUTE       PROPOSAL=(10000*SOURCDOC)+PROPOSAL
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    PROPOSAL(A),ROLE(A)
AGGREGATE      GROUPVARS=PROPOSAL,ROLE/
              VARIABLES=VOTE/AGGSTATS=MEAN/RMISS=9999

OPTIONS       4
STATISTICS     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

DELETE VARS    INDOCTYP,INDOCNO,INPUTDOC,PDESASC,SOURCTYP
              SOURCNO,SOURCDOC

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,N,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.AGG1C
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

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       CHANGE,AMV 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
              ROUNDING 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
              ROUNDING 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=PROPOSAL/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

```

SPSS(CONT=SPSSCONTROL.AGG1A,OUT=OUTPUT.AGG1A,
      DATA=SPSSDATA.ASC,RWOUTPUT=SPSSDATA.AGG1ARAW,
      SAVE=SPSSDATA.AGG1ASAVED, SORT=YES, STSIZE=500)
SPSS(CONT=SPSSCONTROL.AGG1B,OUT=OUTPUT.AGG1B,
      DATA=SPSSDATA.AGG1ARAW,GET=SPSSDATA.AGG1ASAVED,
      RWOUTPUT=SPSSDATA.AGG1BRAW,SAVE=SPSSDATA.AGG1BSAVED)
      DESTROY(SPSSDATA.AGG1ARAW & SPSSDATA.AGG1ASAVED)
SPSS(CONT=SPSSCONTROL.AGG1C,OUT=OUTPUT.AGG1C,
      DATA=SPSSDATA.AGG1BRAW,GET=SPSSDATA.AGG1BSAVED,
      SAVE=SPSSDATA.AGG1CSAVED)
SPSS(CONT=SPSSCONTROL.AGG1D,OUT=OUTPUT.AGG1D,
      GET=SPSSDATA.AGG1BSAVED,RWOUTPUT=SPSSDATA.AGG1DRAW,
      SORT=YES, STSIZE=500)
      DESTROY(SPSSDATA.AGG1BRAW & SPSSDATA.AGG1BSAVED)
      DESTROY(SPSSDATA.AGG1DRAW)
SPSS(CONT=SPSSCONTROL.AGG2A,OUT=OUTPUT.AGG2A,
      GET=SPSSDATA.AGG1CSAVED,RWOUTPUT=SPSSDATA.AGG2ARAW,
      SAVE=SPSSDATA.AGG2ASAVED, SORT=YES, STSIZE=500)
SPSS(CONT=SPSSCONTROL.AGG2B,OUT=OUTPUT.AGG2B,
      DATA=SPSSDATA.AGG2ARAW,GET=SPSSDATA.AGG2ASAVED,
      RWOUTPUT=SPSSDATA.AGG2BRAW,SAVE=SPSSDATA.AGG2BSAVED,
      SORT=YES, STSIZE=500)
      DESTROY(SPSSDATA.AGG2ARAW & SPSSDATA.AGG2ASAVED)
SPSS(CONT=SPSSCONTROL.AGG2C,OUT=OUTPUT.AGG2C,
      DATA=SPSSDATA.AGG2BRAW,GET=SPSSDATA.AGG2BSAVED,
      RWOUTPUT=SPSSDATA.AGG2CRAW,SAVE=SPSSDATA.AGG2CSAVED,
      SORT=YES, STSIZE=500)
      DESTROY(SPSSDATA.AGG2BRAW & SPSSDATA.AGG2BSAVED)
SPSS(CONT=SPSSCONTROL.AGG2D,OUT=OUTPUT.AGG2D,
      GET=SPSSDATA.AGG2CSAVED,RWOUTPUT=SPSSDATA.AGG2DRAW,
      SORT=YES, STSIZE=500);DESTROY(SPSSDATA.AGG2CSAVED)
SPSS(CONT=SPSSCONTROL.AGG2E,OUT=OUTPUT.AGG2E,
      DATA=SPSSDATA.AGG2DRAW,RWOUTPUT=SPSSDATA.AGG2ERAW)
      DESTROY(SPSSDATA.AGG2DRAW & SPSSDATA.AGG2ERAW)
SPSS(CONT=SPSSCONTROL.AGG3A,OUT=OUTPUT.AGG3A,
      DATA=SPSSDATA.AGG2CRAW,SAVE=SPSSDATA.AGG3ASAVED)
      DESTROY(SPSSDATA.AGG2CRAW)
SPSS(CONT=SPSSCONTROL.AGG3B,OUT=OUTPUT.AGG3B,
      GET=SPSSDATA.AGG3ASAVED,RWOUTPUT=SPSSDATA.AGG3BRAW,
      SORT=YES,SAVE=SCSS1,SCSS=YES)
      DESTROY(SPSSDATA.AGG3BRAW)
SPSS(CONT=SPSSCONTROL.AGG4A,OUT=OUTPUT.AGG4A,
      GET=SPSSDATA.AGG3ASAVED,
      RWOUTPUT=SPSSDATA.AGG4ARAW, SORT=YES)
SPSS(CONT=SPSSCONTROL.AGG4B,OUT=OUTPUT.AGG4B,
      DATA=SPSSDATA.AGG4ARAW,
      RWOUTPUT=SPSSDATA.AGG4BRAW, SORT=YES)
      DESTROY(SPSSDATA.AGG4ARAW)
SPSS(CONT=SPSSCONTROL.AGG4C,OUT=OUTPUT.AGG4C,
      DATA=SPSSDATA.AGG4BRAW,SAVE=SCSS2,SCSS=YES)
      DESTROY(SPSSDATA.AGG4BRAW)
EJ(,JOURNAL.CREATION)

```

To run a job:

```
RJ(CREATION,PRO=SPSSJOB,OCP=1500,FILE=RUNJOB.CREATION,DISCS=DEM203 & WRK101
```


9.5 CPU TIME SCHEDULE

<u>SPSS</u>	<u>DISAGG1=0</u>	<u>DISAGG1=INPUTDOC</u>	<u>DISAGG1=ISSUE</u>	<u>DISAGG1=GROUP</u>	<u>DISAGG1=INPUTDOC</u>	<u>DISAGG1=ISSUE</u>
<u>CONTROL</u>	<u>DISAGG2=0</u>	<u>DISAGG2=0</u>	<u>DISAGG2=0</u>	<u>DISAGG2=0</u>	<u>DISAGG2=GROUP</u>	<u>DISAGG2=GROUP</u>
<u>FILE</u>	<u>BYNULL</u>	<u>BYED</u>	<u>BYISSUE</u>	<u>BYGROUP</u>	<u>BYBOTHGROSS</u>	<u>BYBOTHNETT</u>
AGG1A		GROSS= 281.6	NETT= 318.0			
AGG1B		83.3	82.2			
AGG1C		69.5	68.7			
AGG1D		133.8	132.3			
AGG2A	187.1		184.2	184.4	184.7	192.2
AGG2B	206.1		206.1	207.3	209.0	215.6
AGG2C	73.7		72.8	73.1	76.3	77.6
AGG2D	169.4		166.1	165.5	166.8	172.1
AGG2E	3.1		4.0	3.6	3.2	5.3
						38.1
AGG3A	19.4		19.5	19.5		38.7
AGG3B	16.9		16.9	17.3		
AGG4A	12.6		12.5	12.6		
AGG4B	3.0		3.4	3.3		
AGG4C	3.3		4.1	4.0		

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 PROPCLAS 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 --1 1 TO HI=1

/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 PROPCLAS 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

/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

VER

/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=LO,0 /OUT EXC /DIS BOTH

/LIM P=0.0001,0.9999;AMV=LO,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=0.0001,0.9999;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=0.0001,0.9999;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=0.0001,0.9999;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=0.0001,0.9999;AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 3 /PRO SCA P WITH AMV

/LIM P=0,1;AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0.0001,0.9999;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=0.0001,0.9999;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=0.0001,0.9999;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=0.0001,0.9999;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=0.0001,0.9999;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=0.0001,0.9999;AMV=0,30 /OUT EXC /DIS BOTH

/SELECT ADIS1 EQ 9 /PRO SCA P WITH AMV

/LIM P=0,1;AMV=0,30 /OUT EXC /DIS BOTH

/LIM P=0.0001,0.9999;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=0.0001,0.9999;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 FLAG$=Destination
45 REM
50 DEFINT A-Z: ON ERROR GOTO 4220: OPEN "I", #1, "A:SPSSGEN. $$$"
60 INPUT #1, DATAFILE$, DELIMITER$, DIR$, DRIVE$, FLAG$: INPUT #1, HEADING$:
INPUT #1, HIT$: INPUT #1, IFLAG$: INPUT #1, INVALID$: INPUT #1, LOGDRIVE$:
INPUT #1, MENU$: INPUT #1, MENUA$: INPUT #1, MENUB$: INPUT #1, MENUC$:
INPUT #1, PLEASEGIVEME$: INPUT #1, PLEASEWAIT$
70 INPUT #1, INPUT #1, RETURNING$: SEC$: INPUT #1, SPSSGENDRIVE$: INPUT #1, THIS$:
INPUT #1, WHAT$: INPUT #1, WHICH$: INPUT #1, YN$, TOTALRECORDS, TOTALVARIABLES
80 INPUT #1, TESTING: REM
90 CLOSE: KILL "A:SPSSGEN. $$$": IF FLAG$="A" GOTO 180 ELSE GOSUB 1690
110 REM
120 REM ***** HIGH LEVEL MENU
130 RESET: PRINT HEADING$ MENUA$ MENUB$ MENUC$+DIR$+LOGDRIVE$: FILES
LOGDRIVE$+"*.*": PRINT: PRINT WHICH$:
140 GOSUB 3110: FLAG$=R$
150 TESTING=0: IF FLAG$="W" THEN PRINT PLEASEWAIT$: GOSUB 4050: RUN
SPSSGENDRIVE$+"SPSSGENW.OVR": REM
160 IF FLAG$="T" THEN TESTING=-1: DATAFILE$="TEST": GOSUB 3110: FLAG$=R$: IF
FLAG$="A" GOTO 180 ELSE IF R$="C" GOTO 195 ELSE IF R$="R" GOTO 205: REM
170 IF FLAG$="A" THEN GOSUB 650
180 IF FLAG$="A" THEN GOSUB 2310: IF WRONG GOTO 130 ELSE GOSUB 2080: GOSUB 4050:
RUN SPSSGENDRIVE$+"SPSSGEN2.OVR"
190 IF FLAG$="C" THEN GOSUB 490
195 IF FLAG$="C" THEN GOSUB 1890: GOSUB 4050: RUN SPSSGENDRIVE$+"SPSSGEN1.OVR"
200 IF FLAG$="R" THEN GOSUB 820
205 IF FLAG$="R" THEN GOSUB 2310: IF WRONG GOTO 130 ELSE GOSUB 4050: RUN
SPSSGENDRIVE$+"SPSSGEN3.OVR"
210 IF FLAG$="H" THEN PRINT PLEASEWAIT$: GOSUB 4050: RUN
SPSSGENDRIVE$+"SPSSMSG.S.OVR" ELSE IF FLAG$="L" THEN GOSUB 990: GOTO 130
215 IF FLAG$="Y" THEN GOSUB 1160: GOTO 130
220 IF FLAG$="X" THEN PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT:
PRINT "BYE FROM SPSSGEN. HAVE A GOOD DAY!": PRINT: PRINT: PRINT: PRINT: PRINT:
PRINT "PLEASE NOW WITHDRAW YOUR SPSSGEN SYSTEM DISK FROM DRIVE "+SPSSGENDRIVE$:
PRINT: PRINT: PRINT
230 IF FLAG$="X" GOTO 230 ELSE 140
240 REM ***** END OF HIGH LEVEL MENU
245 REM ***** END OF CONTROL PROGRAMME
250 REM
260 REM
270 REM
280 REM
290 REM
300 REM
310 REM
320 REM
330 REM
340 REM

```

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

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$+"CREATES A NEW SPSS DATA FILE" PLEASEGIVEME$+"name you will use
for this new data file" ASSUME$ RECOGNISE$
500 PRINT DIR$+LOGDRIVE$: FILES LOGDRIVE$+"*.*": PRINT: PRINT WHAT$,: R$="":
GOSUB 3260: GOSUB 3450: IF WRONG GOTO 490 ELSE DATAFILE$=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$+"ADDS CASES TO AN EXISTING SPSS DATA FILE" PLEASEGIVEME$+"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 LOGDRIVE$+"*.*": PRINT: PRINT WHAT$,: R$="":
GOSUB 3260: GOSUB 3450: IF WRONG GOTO 650 ELSE DATAFILE$=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 FILE
820 PRINT THIS$+"RECODES A VARIABLE OR RE-ASSIGNS CASE NUMBERS"

```



```

PLEASEGIVEME$+'name of the data file you wish to amend " ASSUME$ RECOGNISE$
830 PRINT: PRINT"It is important to understand that we can only recode": PRINT'a
data file created by SPSSGEN"
840 PRINT DIR$+LOGDRIVE$: FILES LOGDRIVE$+'*.*': PRINT: PRINT WHAT$:: R$='':
GOSUB 3260: GOSUB 3450: IF WRONG GOTO 820 ELSE DATAFILE$=R$: PRINT PLEASEWAIT$::
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$(12)+"THE CURRENT LOGGED DISK IS IN DRIVE "+LOGDRIVE$: 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 LOGDRIVE$=R$+": ": 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$+LOGDRIVE$:
FILES LOGDRIVE$+'*.*': PRINT: PRINT: PRINT"WHAT IS THE NAME OF THE FILE YOU WANT
TO DELETE" ASSUME$ 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$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT"YOU WANT TO DELETE
"+DRIVE$+FILENAME$+SEC$+" PLEASE CONFIRM (Y/N) ";: GOSUB 3110
1190 IF R$='Y' THEN KILL DRIVE$+FILENAME$+SEC$: FLAG$='M': RETURN ELSE IF R$='N'
THEN FLAG$='M': RETURN ELSE PRINT INVALID$+YN$+HIT$+'re-input ";: GOSUB 3110:
GOTO 1180
1200 REM ***** END OF SUBROUTINE
1210 REM ***** TO DELETE A FILE

```


PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

1220 REM
1230 REM
1240 REM
1250 REM
1260 REM
1270 REM
1280 REM
1290 REM
1300 REM
1310 REM
1320 REM ***** START OF SUBROUTINE
1330 REM ***** TO INITIALISE COMMON STRINGS
1335 REM
1340 REM This subroutine is entered if SPSSGEN.$$$ doesn't exist
1350 PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT: PRINT "HELLO! I AM
SPSSGEN. I'LL BE WITH YOU IN JUST A MOMENT": SPSSGENDRIVE$="A:": FLAG$="QD"
1351 REM
1352 REM ***** First determine SPSSGENDRIVE
1353 R$=SPSSGENDRIVE$+"SPSSGEN.BAS": GOSUB 3640: IF EXISTS GOTO 1360 ELSE
SPSSGENDRIVE$="B:": GOTO 1353:REM
1354 R$=SPSSGENDRIVE$+"SPSSGEN.COM": GOSUB 3640: IF EXISTS GOTO 1360 ELSE
SPSSGENDRIVE$="B:": GOTO 1354
1355 REM
1356 REM ***** Second check that all the SPSSGEN files exist
1360 FLAG$="": R$=SPSSGENDRIVE$+"SPSSGEN1.OVR": GOSUB 3640:
R$=SPSSGENDRIVE$+"SPSSGEN2.OVR": GOSUB 3640: R$=SPSSGENDRIVE$+"SPSSGEN3.OVR":
GOSUB 3640: R$=SPSSGENDRIVE$+"SPSSMSG.SOV": GOSUB 3640
1370 PRINT CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+"You can STOP me at any
stage simply by typing
/STOP"+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"HAVE
FUN! "
1380 GOTO 1400:REM
1390 FOR I=1 TO 30000: A=1: NEXT I
1395 REM
1400 REM ***** Now initialise common strings
1410 DIR$=CHR$(10)+CHR$(10)+CHR$(13)+"DIRECTORY of disk "
1420 HIT$=CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"Hit any key to "
1430 IFLAG$="I'll flag a + after every ten cases of data to let you know I
haven't crashed!"
1440 INVALID$=CHR$(7)+CHR$(12)+"***** YOU HAVE GIVEN AN INVALID
RESPONSE *****"+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)
1450 MENU$="return to the high level menu "
1460 PLEASEGIVEME$=CHR$(10)+CHR$(13)+"Please give me the "
1470 PLEASEWAIT$=CHR$(12)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+"PLEASE WAIT. "
1490 RETURNING$=CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"I AM NOW RETURNING YOU TO
THE HIGH LEVEL MENU"+CHR$(10)+CHR$(10)+CHR$(13)+"THERE YOU CAN CHOOSE YOUR NEXT
MOVE"
1500 THIS$=CHR$(12)+"THIS IS A ROUTINE WHICH "
1510 WHAT$=CHR$(10)+"What is the name ? "
1520 WHICH$=CHR$(10)+"Which option do you want ? "
1530 YN$=CHR$(10)+"Please reply either Y or N."
1540 DATAFILE$="@": DELIMITER$="@": DRIVE$=SPSSGENDRIVE$:
LOGDRIVE$=SPSSGENDRIVE$: SEC$=" ": TESTING=0: TOTALRECORDS=0: TOTALVARIABLES=0:
GOSUB 1690: RETURN
1550 REM ***** END OF SUBROUTINE

```



```

1560 REM ***** TO INITIALISE COMMON STRINGS
1570 REM
1580 REM
1590 REM
1600 REM
1610 REM
1620 REM
1630 REM
1640 REM
1650 REM
1660 REM
1670 REM ***** START OF SUBROUTINE
1680 REM ***** TO RE-DEFINE HIGH LEVEL MENU STRINGS
1690 ASSUME$=CHR$(10)+"I will assume the currently logged disk drive unless you
specify otherwise"
1695 HEADING$=CHR$(12)+"SPSSGEN IS A PACKAGE FOR GENERATING AN SPSS RAW DATA
FILE"+CHR$(10)+CHR$(10)+CHR$(13)+"Version 1.1 Copyright: DJ Tonkin MA FCA,
March 1983"+CHR$(10)+CHR$(13)+"Department of Accountancy, University of Glasgow"
1700 MENUA$=CHR$(10)+"SPSSGEN CURRENTLY HAS FOUR OPTIONS: AND THREE
UTILITIES: "+CHR$(10)+CHR$(10)+CHR$(13)+"A Add cases to an SPSS data file
L Change logged disk or drive"
1710 MENUB$="C Create a new SPSS data file X Exit from
SPSSGEN"+CHR$(10)+CHR$(13)+"H Help Y
Delete a file"+CHR$(10)+CHR$(13)+"R Recode a variable or reassign case numbers"
1720 MENUCL$=""
1730 MENUCL$=CHR$(10)+"W Write a working copy of SPSSGEN to Drive
B:"+CHR$(10)+CHR$(13)+"TA Test A using file TEST TC Test C using file
TEST"+CHR$(10)+CHR$(13)+"TR Test R using file TEST":REM
1735 RECOGNISE$=CHR$(10)+"I will only recognise the first 8 characters of the
primary name"+CHR$(10)+CHR$(13)+"and the first 3 characters of any secondary
name you use"
1740 RETURN
1750 REM ***** END OF SUBROUTINE
1760 REM ***** TO RE-DEFINE HIGH LEVEL MENU STRINGS
1770 REM
1780 REM
1790 REM
1800 REM
1810 REM
1820 REM
1830 REM
1840 REM
1850 REM
1860 REM
1870 REM ***** START OF SUBROUTINE
1880 REM ***** TO RE-DEFINE SPSSGEN1.OVR MENU STRINGS
1890 HEADING$=CHR$(12)+"WHAT IS THE NAME OF THE VARIABLE WHICH COMES NEXT AFTER "
1900 MENUA$="Again, I will only recognise the first 8 characters"
1910 MENUB$=", except"+CHR$(10)+CHR$(13)+"in the special case of a multiple
variable specification. "
1920 MENUCL$="If there are no more variables hit the RETURN key "
1930 RETURN
1940 REM ***** END OF SUBROUTINE
1950 REM ***** TO RE-DEFINE SPSSGEN1.OVR MENU STRINGS
1960 REM

```

PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

1970 REM
1980 REM
1990 REM
2000 REM
2010 REM
2020 REM
2030 REM
2040 REM
2050 REM
2060 REM ***** START OF SUBROUTINE
2070 REM ***** TO RE-DEFINE SPSSGEN2.OVR MENU STRINGS
2080 HEADING$="THE DATA FOR THE PREVIOUS CASE ARE AS FOLLOWS: "
2090 MENUA$="      S Save the current case and Continue with the next case
"+CHR$(10)+CHR$(13)+"      D Save the current case and Quit the program
"+CHR$(10)+CHR$(13)+"      K Kill the current case and Continue with the next
case "+CHR$(10)+CHR$(13)
2100 MENUB$="      Q Kill the current case and Quit the program
"+CHR$(10)+CHR$(13)+"      R Repeat data from current case into next case,
changing values only"+CHR$(10)+CHR$(13)+"      for chosen variables."
2110 MENU C$="      If you want to use one or both of the sub-options N= and
I="+CHR$(10)+CHR$(13)+"      without changing the variables for which values
change, you"+CHR$(10)+CHR$(13)+"      can enter them now without hitting the R
key"
2120 RETURN
2130 REM ***** END OF SUBROUTINE
2140 REM ***** TO RE-DEFINE SPSSGEN2.OVR MENU STRINGS
2150 REM
2160 REM
2170 REM
2180 REM
2190 REM
2200 REM
2210 REM
2220 REM
2230 REM
2240 REM
2250 REM ***** START OF SUBROUTINE
2260 REM ***** TO RETRIEVE INFO FROM DATA LIST CARD
2270 REM /RECORD CASE 1-5 RECORD 7-8 MULTIVARIABLE$ x-y (VALUTYPE$) M
2280 REM ^      ^^      ^^      ^^      ^^      ^^      ^^
2290 REM A      BC      DE      FGH IJ      KLM NO      PQ
2300 REM
2310 WRONG=0: IF FLAG$="R" THEN ON ERROR GOTO 4220:
OPEN"I",F1,SPSSGENDRIVE$+DATAFILE$+".TO5": CLOSE F1: RETURN
2320 PRINT"THIS CAN TAKE UP TO A MINUTE": OPEN"I",F1,DRIVE$+DATAFILE$+SEC$:
OPEN"O",F3,SPSSGENDRIVE$+DATAFILE$+".TO5": REPEATING=0: DATALISTCARDEXISTS=0:
TOTALVARIABLES=0: L$=""
2330 IF EOF(1) OR VAL(LEFT$(L$,5))>0 GOTO 2830 ELSE LINE INPUT L$,L$: IF
LEFT$(L$,9)="DATA LIST" THEN START=16: DATALISTCARDEXISTS=1 ELSE 2330
2340 REM
2350 REM ***** Identify DELIMITER$
2360 C=INSTR(L$,"CASE"): D=INSTR(C,L$,"1-5")+3: E=INSTR(L$,"RECORD"):
DELIMITER$=MID$(L$,D,E-D-1): G=INSTR(E,L$,"")+1: H=INSTR(G,L$,"-"):
DELIMITERLENGTH=VAL(MID$(L$,G,H-G))-6: IF DELIMITER$="" AND DELIMITERLENGTH=1
THEN DELIMITER$=" "

```



```

2370 REM
2380 REM ***** Start cycle with new record number
2390 IF INSTR(START,L$," ")=START OR INSTR(START,L$,"")=START THEN
START=START+1: GOTO 2390
2400 A=INSTR(START,L$,"/"): IF LEFT$(L$,9)=" " AND A>START THEN
J=START: L=J: GOTO 2480 ELSE IF A<INSTR(A,L$,"") AND
INSTR(A,L$,"")<INSTR(A,L$," ") THEN B=INSTR(A,L$,""): C=B+1 ELSE
B=INSTR(A,L$," "): C=B+1
2410 IF INSTR(C,L$," ")=C OR INSTR(C,L$,"")=C THEN C=C+1: GOTO 2410 ELSE
RECORDNUMBER=VAL(MID$(L$,A+1,B-(A+1)))
2420 E=INSTR(L$,"RECORD"): G=INSTR(E,L$,"")+1: IF G<INSTR(G,L$,"") AND
INSTR(G,L$,"")<INSTR(G,L$," ") THEN I=INSTR(G,L$,""): J=I+1 ELSE
I=INSTR(G,L$," "): J=I+1
2430 IF INSTR(J,L$," ")=J OR INSTR(J,L$,"")=J THEN J=J+1: GOTO 2430 ELSE L=J
2440 REM
2450 REM ***** Start cycle with same record number
2460 REM
2470 REM ***** First find the column numbers
2480 IF ASC(MID$(L$,L,1))<48 OR 57<ASC(MID$(L$,L,1)) OR MID$(L$,L-1,1)>" " AND
MID$(L$,L-1,1)>" " THEN L=L+1: K=L: GOTO 2480
2490 IF L<INSTR(L,L$,"") AND INSTR(L,L$,"")<INSTR(L,L$," ") THEN
N=INSTR(L,L$,"") ELSE N=INSTR(L,L$," ")
2500 IF N=0 THEN N=LEN(L$)+1: O=N: P=N: Q=N ELSE O=N+1: IF O>LEN(L$) THEN P=O: Q=O
2510 COLUMN$=MID$(L$,L,N-L): M=INSTR(COLUMN$,"-"): IF M=0 THEN
MULTIVALUSTART=VAL(COLUMN$): MULTIVALEND=MULTIVALUSTART ELSE
MULTIVALUSTART=VAL(LEFT$(COLUMN$,M-1)):
MULTIVALEND=VAL(RIGHT$(COLUMN$,LEN(COLUMN$)-M))
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 O<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$,O+1,P-O-2)
2580 REM
2590 REM ***** Third analyse MULTIVARIABLE$
2600 IF MID$(L$,K-1,1)="," OR MID$(L$,K-1,1)=" " THEN K=K-1: GOTO 2600 ELSE
MULTIVARIABLE$=MID$(L$,J,K-J): COUNT=0: X=1
2610 REM ***** Count the multiple variables
2620 IF MID$(MULTIVARIABLE$,X,1)>" " AND MID$(MULTIVARIABLE$,X,1)>" " AND
X<LEN(MULTIVARIABLE$)+1 THEN X=X+1: GOTO 2620 ELSE COUNT=COUNT+1
2630 IF INSTR(X,MULTIVARIABLE$,"")=X OR INSTR(X,MULTIVARIABLE$," ")=X THEN
X=X+1: GOTO 2630
2640 IF MID$(MULTIVARIABLE$,X,3)="TO " THEN Z=0: GOSUB 2880:
COUNT=COUNT+MULTICOUNT-1
2650 IF INSTR(X,MULTIVARIABLE$,"")=X OR INSTR(X,MULTIVARIABLE$," ")=X THEN
X=X+1: GOTO 2650 ELSE IF X<LEN(MULTIVARIABLE$)+1 GOTO 2620
2660 REM ***** Calculate value length
2670 VALULENGTH=(MULTIVALEND-MULTIVALUSTART+1-((COUNT-
1)*DELIMITERLENGTH))/COUNT: X=1: Y=0
2680 REM ***** Get variable names
2690 IF MID$(MULTIVARIABLE$,X,1)>" " AND MID$(MULTIVARIABLE$,X,1)>" " AND
X<LEN(MULTIVARIABLE$)+1 THEN VARIABLE$=VARIABLE$+MID$(MULTIVARIABLE$,X,1):
X=X+1: GOTO 2690

```



```

2700 IF INSTR(X,MULTIVARIABLE$,",")=X OR INSTR(X,MULTIVARIABLE$," ")=X THEN
X=X+1: GOTO 2700
2710 IF MID$(MULTIVARIABLE$,X,3)='TO ' THEN Z=0: VARIABLEROOT$='': GOSUB 2880
ELSE GOSUB 2960: GOTO 2740
2720 FOR MULTICOUNT=1 TO MULTICOUNT:
VARIABLE$=VARIABLEROOT$+RIGHT$(STR$(FIRST+MULTICOUNT-
1),LEN(STR$(FIRST+MULTICOUNT-1))-1): GOSUB 2960: NEXT MULTICOUNT
2730 IF INSTR(X,MULTIVARIABLE$,",")=X OR INSTR(X,MULTIVARIABLE$," ")=X THEN
X=X+1: GOTO 2730
2740 IF X<LEN(MULTIVARIABLE$)+1 GOTO 2690
2750 REM
2760 REM ***** Move to next MULTIVARIABLE$
2770 IF INSTR(Q,L$," ")=Q OR INSTR(Q,L$,".")=Q THEN Q=Q+1: GOTO 2770
2780 IF VALUTYPE$=''' AND MID$(L$,0,1)='/' THEN START=0: GOTO 2390 ELSE IF
VALUTYPE$<''' AND MID$(L$,Q,1)='/' THEN START=Q: GOTO 2390
2790 IF VALUTYPE$=''' AND MID$(L$,0,1)<''' THEN J=0: L=J: GOTO 2480 ELSE IF
VALUTYPE$<''' AND MID$(L$,Q,1)<''' THEN J=Q: L=J: GOTO 2480
2800 REM
2810 REM ***** Move to next DATA LIST CARD
2820 IF NOT EOF(1) THEN LINE INPUT L$: IF LEFT$(L$,9)=" " THEN
START=16: GOTO 2390
2830 RESET: IF DATALISTCARDEXISTS THEN TOTALRECORDS=RECORDNUMBER: RETURN ELSE
KILL SPSSGENDRIVE$+DATAFILE$+".TO5": PRINT CHR$(12)+"*****
WARNING *****": PRINT: PRINT: PRINT: PRINT
2840 PRINT DRIVE$+DATAFILE$+SEC$+" does not contain a DATA LIST card": PRINT:
PRINT "without a DATA LIST card I cannot add cases to or amend this file": PRINT:
PRINT: PRINT: PRINT: PRINT: PRINT HIT$+MENU$,: GOSUB 3110: WRONG=-1: FLAG$='M':
RETURN
2850 REM
2860 REM ***** Sub-subroutine
2870 REM ***** to find MULTICOUNT and VARIABLEROOT$
2880 IF INSTR(X-1,MULTIVARIABLE$,",")=X-1 OR INSTR(X-1,MULTIVARIABLE$," ")=X-1
THEN X=X-1: GOTO 2880
2890 IF 47<ASC(MID$(MULTIVARIABLE$,X-1,1)) AND ASC(MID$(MULTIVARIABLE$,X-
1,1))<58 THEN X=X-1: Z=Z+1: GOTO 2890 ELSE IF Z>0 THEN
FIRST=VAL(MID$(MULTIVARIABLE$,X,Z)): X=X+Z+3 ELSE WRONG=-1: RETURN
2900 IF INSTR(X,MULTIVARIABLE$,",")=X OR INSTR(X,MULTIVARIABLE$," ")=X THEN
X=X+1: GOTO 2900
2910 IF INSTR(X,MULTIVARIABLE$,",")<X AND INSTR(X,MULTIVARIABLE$," ")<X AND
X<LEN(MULTIVARIABLE$)+1 THEN
VARIABLEROOT$=VARIABLEROOT$+MID$(MULTIVARIABLE$,X,1): X=X+1: GOTO 2910 ELSE Z=0
2920 IF 47<ASC(MID$(MULTIVARIABLE$,X-1,1)) AND ASC(MID$(MULTIVARIABLE$,X-
1,1))<58 THEN X=X-1: Z=Z+1: GOTO 2920 ELSE IF Z>0 THEN
LAST=VAL(MID$(MULTIVARIABLE$,X,Z)): X=X+Z ELSE WRONG=-1: RETURN
2930 IF LAST>FIRST THEN MULTICOUNT=LAST-FIRST+1:
VARIABLEROOT$=LEFT$(VARIABLEROOT$,LEN(VARIABLEROOT$)-LEN(STR$(LAST))+1): RETURN
ELSE WRONG=-1: RETURN
2940 REM
2950 REM ***** Sub-subroutine to WRITE variable info
2960 VALUSTART=MULTIVALUSTART+Y*(VALULENGTH+DELIMITERLENGTH):
VALUEND=VALUSTART+VALULENGTH-1:
WRITE#3,RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING:
TOTALVARIABLES=TOTALVARIABLES+1: Y=Y+1: VARIABLE$='': RETURN
2970 REM ***** END OF SUBROUTINE
2980 REM ***** TO RETRIEVE INFO FROM DATA LIST CARD

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

2990 REM
3000 REM
3010 REM
3020 REM
3030 REM
3040 REM
3050 REM
3060 REM
3070 REM
3080 REM
3090 REM ***** START OF SUBROUTINE
3100 REM ***** TO INPUT A CHARACTER
3105 REM The first line also converts lower case to capitals
3110 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
3115 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 3260: RETURN ELSE RETURN
3120 REM ***** END OF SUBROUTINE
3130 REM ***** TO INPUT A CHARACTER
3140 REM
3150 REM
3160 REM
3170 REM
3180 REM
3190 REM
3200 REM
3210 REM
3220 REM
3230 REM
3240 REM ***** START OF SUBROUTINE
3250 REM ***** TO INPUT A STRING
3255 REM The first line also converts lower case to capitals
3260 Z$=INPUT$(1): IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123
THEN Z$=CHR$(ASC(Z$)-32)
3265 IF Z$>CHR$(8) AND Z$>CHR$(127) THEN PRINT Z$;: R$=R$+Z$
3270 IF R$="/HELP" THEN FLAG$="H": RESET: GOTO 210
3280 IF R$="/MENU" GOTO 130
3290 IF R$="/STOP" THEN PRINT CHR$(12);: RESET: SYSTEM
3300 IF Z$=CHR$(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)+"
"+CHR$(8);: R$=LEFT$(R$,LEN(R$)-1): GOTO 3260 ELSE 3260 ELSE 3260
3310 REM ***** END OF SUBROUTINE
3320 REM ***** TO INPUT A STRING
3330 REM
3340 REM
3350 REM
3360 REM
3370 REM
3380 REM
3390 REM
3400 REM
3410 REM
3420 REM
3430 REM ***** START OF SUBROUTINE
3440 REM ***** TO ANALYSE FILE NAME
3450 WRONG=0: I=INSTR(R$,"."): IF I=0 THEN SEC$="" ELSE SEC$=RIGHT$(R$,LEN(R$)-
I+1): IF LEN(SEC$)>4 GOTO 3480 ELSE R$=LEFT$(R$,LEN(R$)-LEN(SEC$))
3460 I=INSTR(R$," ": "): IF I=0 THEN DRIVE$=LOGDRIVE$ ELSE DRIVE$=LEFT$(R$,2): IF

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I<2 GOTO 3480 ELSE R$=RIGHT$(R$,LEN(R$)-2)
3470 R$=LEFT$(R$,8): IF R$<>" " THEN GOSUB 3860: IF WRONG THEN RETURN ELSE GOSUB
3640: RETURN
3480 PRINT CHR$(12)+"***** YOU HAVE GIVEN A FILE NAME WITH AN INVALID
FORMAT *****": PRINT: PRINT: PRINT: PRINT"PLEASE USE EITHER  FILENAME":
PRINT"
OR A:FILENAME OR B:FILENAME"
3490 PRINT: PRINT: PRINT: PRINT: PRINT: PRINT HIT$+"re-input ";: 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
3640 ON ERROR GOTO 4220: EXISTS=0: WRONG=0: OPEN"I",#1,DRIVE$+R$+SEC$: CLOSE#1:
EXISTS=-1: IF FLAG$="C" THEN S$=R$: GOTO 3680 ELSE RETURN
3645 REM
3650 IF FLAG$="C" OR FLAG$="QD" THEN RETURN ELSE PRINT CHR$(12): PRINT: PRINT:
PRINT: PRINT"***** "+DRIVE$+R$+SEC$+" DOES NOT EXIST *****":
PRINT: PRINT: PRINT: PRINT: PRINT HIT$+"re-input ";: GOSUB 3110: WRONG=-1:
RETURN
3660 REM
3670 REM ***** File already exists when using SPSSGEN OPTION C
3680 PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT DRIVE$+R$+SEC$+"
Already exists": PRINT: PRINT: PRINT: PRINT"If you continue you will DESTROY its
contents": PRINT"and generate a new file with the same name"
3690 PRINT"Do you want to continue (Y) or give me a new name (N) ? ";
3700 GOSUB 3110: IF R$="Y" THEN R$=S$: ON ERROR GOTO 4220: KILL"A:"+R$+".TO5":
RESET: RETURN ELSE IF R$="N" THEN WRONG=-1: RETURN ELSE 3700
3720 REM ***** END OF SUBROUTINE
3730 REM ***** TO CHECK FILE EXISTS
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 "+S$+" in

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it," : GOTO 3890
3880 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$+"." +HIT$+"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"O",#1,"A:SPSSGEN.$$$":
WRITE#1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$,HEADING$,HIT$,IFLAG$,INVALID$,LOG
DRIVE$,MENU$,MENUA$,MENUB$,MENC$,PLEASEGIVEME$,PLEASEWAIT$,RETURNING$,SEC$,SPSS
GENDRIVE$,THIS$,WHAT$,WHICH$,YN$,TOTALRECORDS,TOTALVARIABLES
4070 WRITE#1,TESTING:REM
4080 RESET: RETURN
4090 REM ***** END OF SUBROUTINE
4100 REM ***** TO WRITE COMMON DATA
4110 REM
4120 REM
4130 REM
4140 REM
4150 REM
4160 REM
4170 REM
4180 REM
4190 REM
4200 REM
4210 REM ***** ERROR ROUTINES
4220 IF ERR=53 AND ERL=50 THEN CLOSE#1: RESUME 4290
4230 IF ERR=53 AND ERL=2310 THEN CLOSE#1: RESUME 2320
4240 IF ERR=53 AND ERL=3640 AND FLAG$="" THEN CLOSE#1: RESUME 4310
4250 IF ERR=53 AND ERL=3640 AND FLAG$<>" " THEN CLOSE#1: RESUME 3650
4260 IF ERR=53 AND ERL=3700 THEN RESUME 3650
4270 ON ERROR GOTO 0
4290 GOSUB 1350: GOTO 130
4300 REM
4310 GOSUB 1690: PRINT CHR$(7)+HEADING$: PRINT: PRINT"TO RUN SPSSGEN YOU WILL
NEED THE FOLLOWING FILES ON YOUR SYSTEM DISK": PRINT: PRINT"SPSSGEN1.OVR AND
SPSSGEN2.OVR AND SPSSGEN3.OVR AND SPSSMSG.S.OVR": PRINT
4320 PRINT"The files currently on your system disk are: ": FILES
SPSSGENDRIVE$+"*.*"
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

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

4340 REM ***** END OF SPSSGEN.BAS


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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: OPEN "I",f1,"A:SPSSGEN. $$$"
50 INPUT1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$: INPUT1,HEADING$:
INPUT1,HIT$: INPUT1,IFLAG$: INPUT1,INVALID$: INPUT1,LOGDRIVE$:
INPUT1,MENU$: INPUT1,MENUA$: INPUT1,MENUB$: INPUT1,MENUC$:
INPUT1,PLEASEGIVEME$: INPUT1,PLEASEWAIT$
60 INPUT1,RETURNING$: INPUT1,SEC$: INPUT1,SPSSGENDRIVE$: INPUT1,THIS$:
INPUT1,WHAT$: INPUT1,WHICH$: INPUT1,YN$,TOTALRECORDS,TOTALVARIABLES
70 INPUT1,TESTING:REM
80 CLOSE: KILL "A:SPSSGEN. $$$": GOSUB 330: PRINT PLEASEWAIT$+RETURNING$:
FLAG$="M": RESET: GOSUB 3200: RUN SPSSGENDRIVE$+"SPSSGEN"
90 REM ***** END OF CONTROL PROGRAMME
100 REM
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$(12)+"WE NEED TO BEGIN BY SETTING UP THREE PARAMETERS: "
PLEASEGIVEME$+"number of variables you want on this file": PRINT"ADVISORY: If
unknown, simply hit the RETURN key": PRINT"How many variables ? ";: R$=""
340 GOSUB 1210: IF R$="" THEN TOTALVARIABLES=0 ELSE GOSUB 1410: IF WRONG GOTO
330 ELSE TOTALVARIABLES=VAL(R$): IF TOTALVARIABLES<1 OR 500<TOTALVARIABLES THEN
GOSUB 3370: GOTO 330
350 PRINT PLEASEGIVEME$+"delimiting character(s) you want to use between
values": PRINT"WARNING: You can only use spaces or commas as delimiting
characters": PRINT"ADVISORY: Using a single space considerably eases the
problem of checking and"
360 PRINT" correcting your data after entry. Using a single comma
makes your": PRINT" data accessible to most microcomputer programmes.
Using nothing at"
370 PRINT" all considerably reduces the size of your data files and
enables": PRINT" use of multiple variable specification."
380 PRINT" To select no delimiting character, simply hit the RETURN
key": PRINT"Which delimiter(s) do you want ? ";: R$=""
390 GOSUB 1210: DELIMITERLENGTH=LEN(R$): GOSUB 3030: IF WRONG THEN PRINT

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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CHR$(12);: GOTO 350 ELSE DELIMITER$=R$: IF R$=" " THEN DELIMITER$=""
400 PRINT PLEASEGIVEME$+"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!"
410 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 132, simply hit the
RETURN key"
420 PRINT"How many characters per record ? ";: R$=""
430 GOSUB 1210: IF R$="" THEN MAXRECORDLENGTH=132 ELSE GOSUB 1410: IF WRONG GOTO
400 ELSE MAXRECORDLENGTH=VAL(R$): IF MAXRECORDLENGTH<80 OR 255<MAXRECORDLENGTH
THEN GOSUB 3380: GOTO 330
440 REM
450 REM ***** Open up new data file
460 REM ***** and ask for variable definitions
470 REM Columns 1 to 5 of data record are occupied by CASE no.
480 REM The next 2 data columns are occupied by RECORD no.
490 REM N is the variable number, DLC is the data list card counter
495 REM
496 REM ***** Get variable definitions
500 OPEN"O",F1,DRIVE$+DATAFILE$+SEC$: DLC=0: N=0: RECORDNUMBER=0:
MULTIVARIABLE$="": R$="": TOTALRECORD$=" ": DATALISTCARD$="FILE NAME
"+DATAFILE$: MULTIVALUEND=MAXRECORDLENGTH: IF DELIMITERLENGTH>0 THEN MENUB$="
"
530 PRINT CHR$(12)+"WHAT IS THE NAME OF THE INITIAL VARIABLE": PRINT: PRINT:
PRINT MENUA$+MENUB$;: R$="": GOSUB 1210: IF R$="" GOTO 530 ELSE MULTICOUNT=1:
GOSUB 2710: IF WRONG OR R$="" GOTO 530
540 GOSUB 1590: IF N<TOTALVARIABLES OR TOTALVARIABLES=0 GOTO 540 ELSE CLOSEF1
550 REM
560 REM ***** Now create SPSS CONTROL CARDS
570 OPEN"I",F1,DRIVE$+DATAFILE$+SEC$: OPEN"O",F2,DRIVE$+DATAFILE$+".TO2": DLC=0
580 IF EOF(1) THEN PRINTF2,"INPUT MEDIUM DISK": CLOSE ELSE DLC=DLC+1: LINE
INPUTF1,DATALISTCARD$: IF DLC=2 THEN DATALISTCARD$="DATA LIST
FIXED"+TOTALRECORD$+DATALISTCARD$: PRINTF2,DATALISTCARD$: GOTO 580 ELSE
PRINTF2,DATALISTCARD$: GOTO 580
590 KILL DRIVE$+DATAFILE$+SEC$: NAME DRIVE$+DATAFILE$+".TO2" AS
DRIVE$+DATAFILE$+SEC$
600 REM
610 REM ***** Check SPSS CONTROL CARDS with user
620 PRINT CHR$(12)+"SPSSGEN HAS NOW CREATED A DISK FILE UNDER THE NAME
"+DRIVE$+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
630 PRINT"YOUR SPSS CONTROL CARDS LOOK LIKE THIS: ": PRINT:
OPEN"I",F1,DRIVE$+DATAFILE$+SEC$
640 IF NOT EOF(1) THEN LINE INPUTF1,DATALISTCARD$: PRINT DATALISTCARD$: GOTO 640
ELSE RESET: PRINT: PRINT"Note that columns 1 to 5 are occupied by a sequential
CASE number generated"
650 PRINT"by SPSSGEN. Similarly, the next 2 data columns are occupied by the
RECORD": PRINT"number within each case. Case definition is made up of these case
and record"
660 PRINT"numbers and the"+STR$(TOTALVARIABLES)+" variables you have defined,
all stored on'RECORDNUMBER'data record";: IF RECORDNUMBER>1 THEN PRINT"s." ELSE
PRINT"."
670 PRINT: PRINT"Do your SPSS CONTROL CARDS look OK (Y/N) ? ";

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680 GOSUB 1060: IF R$='N' GOTO 700 ELSE IF R$<>'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$+" (Y/N) ? ";
710 GOSUB 1060: IF R$='N' THEN RETURN ELSE IF R$='Y' THEN KILL
DRIVE$+DATAFILE$+SEC$: RETURN ELSE 710
720 REM ***** END OF SUBROUTINE
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 ***** START OF SUBROUTINE
850 REM ***** TO FIND MULTICOUNT AND VARIABLEROOT$
860 IF INSTR(X-1,R$,";")=X-1 OR INSTR(X-1,R$," ")=X-1 THEN X=X-1: GOTO 860
870 IF 47<ASC(MID$(R$,X-1,1)) AND ASC(MID$(R$,X-1,1))<58 THEN X=X-1: Z=Z+1: GOTO
870 ELSE IF Z>0 THEN FIRST=VAL(MID$(R$,X,Z)): X=X+Z+3 ELSE WRONG=-1: RETURN
880 IF INSTR(X,R$,";")=X OR INSTR(X,R$," ")=X THEN X=X+1: GOTO 880
890 IF INSTR(X,R$,";")>X AND INSTR(X,R$," ")>X AND X<LEN(R$)+1 THEN
VARIABLEROOT$=VARIABLEROOT$+MID$(R$,X,1): X=X+1: GOTO 890 ELSE Z=0
900 IF 47<ASC(MID$(R$,X-1,1)) AND ASC(MID$(R$,X-1,1))<58 THEN X=X-1: Z=Z+1: GOTO
900 ELSE IF Z>0 THEN LAST=VAL(MID$(R$,X,Z)): X=X+Z ELSE WRONG=-1: RETURN
910 IF LAST>FIRST THEN MULTICOUNT=LAST-FIRST+1:
VARIABLEROOT$=LEFT$(VARIABLEROOT$,LEN(VARIABLEROOT$)-LEN(STR$(LAST))+1): RETURN
ELSE WRONG=-1: RETURN
920 REM ***** END OF SUBROUTINE
930 REM ***** TO FIND MULTICOUNT AND VARIABLEROOT$
940 REM
950 REM
960 REM
970 REM
980 REM
990 REM
1000 REM
1010 REM
1020 REM
1030 REM
1040 REM ***** START OF SUBROUTINE
1050 REM ***** TO INPUT A CHARACTER
1060 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
1065 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 1210: RETURN ELSE RETURN
1070 REM ***** END OF SUBROUTINE
1080 REM ***** TO INPUT A CHARACTER
1090 REM
1100 REM
1110 REM
1120 REM

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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
THEN Z$=CHR$(ASC(Z$)-32)
1215 IF Z$<>CHR$(8) AND Z$<>CHR$(127) THEN PRINT Z$;: R$=R$+Z$
1220 IF R$="/ADD" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="A": GOSUB 3200: RUN
SPSSGENDRIVE$+"SPSSGEN"
1230 IF R$="/HELP" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="H": GOSUB 3200: RUN
SPSSGENDRIVE$+"SPSSMSG.S.OVR"
1240 IF R$="/MENU" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="M": GOSUB 3200: RUN
SPSSGENDRIVE$+"SPSSGEN"
1250 IF R$="/STOP" THEN PRINT CHR$(12);: RESET: SYSTEM
1260 IF Z$=CHR$(8) OR Z$=CHR$(127) THEN IF LEN(R$)>0 THEN PRINT CHR$(8)+"
"+CHR$(8);: R$=LEFT$(R$,LEN(R$)-1): GOTO 1210 ELSE 1210 ELSE 1210
1270 REM ***** END OF SUBROUTINE
1280 REM ***** TO INPUT A STRING
1290 REM
1300 REM
1310 REM
1320 REM
1330 REM
1340 REM
1350 REM
1360 REM
1370 REM
1380 REM
1390 REM ***** START OF SUBROUTINE
1400 REM ***** TO CHECK R$ FOR NUMERICS ONLY
1410 WRONG=0: I=1: IF LEFT$(R$,1)="+" OR LEFT$(R$,1)="-" THEN I=2
1420 FOR J=I 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!":
PRINT "I wasn't expecting any, but just for the record your response was
"+R$+HIT$+"re-input ";: GOSUB 1060: WRONG=-1: RETURN
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 HEADING$+VARIABLE$: PRINT: PRINT: PRINT MENUA$+MENUB$;:

```



```

IF TOTALVARIABLES=0 THEN PRINT MENU$;
1600 IF N>0 THEN R$="": GOSUB 1210: IF R$="" AND TOTALVARIABLES=0 THEN
TOTALVARIABLES=N: GOTO 1760 ELSE MULTICOUNT=1: GOSUB 2710: IF WRONG OR R$=""
GOTO 1590
1610 IF R$=VARIABLE$ GOTO 1590 ELSE VARIABLE$=R$: N=N+MULTICOUNT: PRINT: PRINT:
PRINT: IF N>500 THEN TOTALVARIABLES=N: RESET: GOSUB 3370: GOTO 330
1620 PRINT "How many characters are there in each value assigned to
"+VARIABLE$+" ";: R$="": GOSUB 1210: VALLENGTH=VAL(R$): IF VALLENGTH<1 OR
(MAXRECORDLENGTH-7-2*DELIMITERLENGTH)<VALLENGTH THEN GOSUB 3390: GOTO 1620 ELSE
PRINT: PRINT: PRINT
1630 REM
1640 REM ***** ASK FOR ALPHANUMERICS AND DECIMALS
1650 PRINT "Are the values to be assigned to "+VARIABLE$+" 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$="Y" THEN VALUTYPE$="(A)": GOTO 1740 ELSE IF R$="N" THEN
VALUTYPE$="": PRINT: PRINT: PRINT ELSE PRINT INVALID$+YN$+HIT$+"re-input ";:
GOSUB 1060: PRINT CHR$(12);: GOTO 1650
1670 PRINT "Do you want SPSS to insert an implied decimal point": PRINT "in the
values to be assigned to "+VARIABLE$+" (Y/N) ? ";: GOSUB 1060: IF R$="N" GOTO
1740
1680 IF R$>"Y" THEN PRINT INVALID$+YN$+HIT$+"re-input ";: GOSUB 1060: PRINT
CHR$(12);: GOTO 1670 ELSE PRINT: PRINT: PRINT
1690 PRINT "How many digits do you want to the right of the decimal point ? ";:
R$="": GOSUB 1210: GOSUB 1410: IF WRONG GOTO 1690 ELSE VALUDECIMAL=VAL(R$): IF
VALUDECIMAL<=VALLENGTH GOTO 1710 ELSE PRINT CHR$(12)+"You've asked
for 'VALUDECIMAL;
1700 PRINT "digits to be positioned to the right of the decimal point": PRINT:
PRINT "but you only declared 'VALLENGTH' as the number of characters in values to
be assigned to "+VARIABLE$+HIT$+"re-input";: GOSUB 1060: PRINT: PRINT: PRINT:
PRINT: GOTO 1690
1710 VALUTYPE$=STR$(VALUDECIMAL): VALUTYPE$="
("+RIGHT$(VALUTYPE$, (LEN(VALUTYPE$)-1))+")"
1720 REM
1730 REM ***** UPDATE DATA LIST CARD
1740 VALUSTART=MULTIVALUEND+DELIMITERLENGTH+1: IF MULTICOUNT=1 THEN
VALUEND=VALUSTART+VALLENGTH-1: GOSUB 2150 ELSE GOSUB 1950
1745 IF WRONG THEN TOTALVARIABLES=N: GOTO 1780
1750 REM ***** Any more variables?
1760 IF N<>TOTALVARIABLES THEN RETURN ELSE PRINT CHR$(12): PRINT: PRINT: PRINT:
PRINT: PRINT: PRINT "PLEASE CONFIRM (Y/N) THAT YOU HAVE NO MORE VARIABLES TO
DEFINE ";
1770 GOSUB 1060: IF R$="N" THEN TOTALVARIABLES=0: RETURN ELSE IF R$>"Y" GOTO
1770 ELSE PRINT CHR$(12)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)
1780 PRINT "THANK YOU. I AM NOW CREATING YOUR SPSS CONTROL CARDS. PLEASE WAIT":
GOSUB 2520: IF DLC=1 THEN PRINT#1, RIGHT$(DATA LIST CARDS, LEN(DATA LIST CARDS)-
DELIMITERLENGTH): RETURN ELSE PRINT#1, DATA LIST CARDS: RETURN
1790 REM ***** END OF SUBROUTINE FOR
1800 REM ***** USER DIALOGUE FOR VARIABLE DEFINITION
1810 REM
1820 REM
1830 REM
1840 REM
1850 REM

```



```

1860 REM
1870 REM
1880 REM
1890 REM
1900 REM
1910 REM ***** START OF SUBROUTINE
1920 REM ***** TO SPREAD MULTIPLE SPECIFICATION
1930 REM Variables used in this subroutine:
1940 REM As inputs:  FIRST, LAST, MAXRECORDLENGTH, MULTICOUNT
1942 REM              VALUSTART, VARIABLE$, VARIABLEROOT$
1945 REM As locals:  COUNT, START, MULTISPECIFICATION$
1946 REM As outputs:  VALUEND, VALUSTART, VARIABLE$
1950 COUNT=0: START=VALUSTART: MULTISPECIFICATION$=VARIABLE$: IF MULTICOUNT>25
THEN PRINT PLEASEWAIT$;
1960 IF (START+(COUNT+1)*VALULENGTH-1)<(MAXRECORDLENGTH+1) AND (FIRST+COUNT-
1)<LAST THEN COUNT=COUNT+1: GOTO 1960
1970 VARIABLE$=VARIABLEROOT$+RIGHT$(STR$(FIRST),LEN(STR$(FIRST))-1): IF
FIRST<(FIRST+COUNT-1) THEN VARIABLE$=VARIABLE$+" TO
"+VARIABLEROOT$+RIGHT$(STR$(FIRST+COUNT-1),LEN(STR$(FIRST+COUNT-1))-1)
1980 VALUEND=VALUSTART+COUNT*VALULENGTH-1: GOSUB 2150: IF WRONG THEN RETURN ELSE
IF (FIRST+COUNT-1)<LAST THEN VALUSTART=MULTIVALUEND+DELIMITERLENGTH+1:
FIRST=FIRST+COUNT: COUNT=0: START=8: GOTO 1960 ELSE
VARIABLE$=MULTISPECIFICATION$: RETURN
1990 REM ***** END OF SUBROUTINE
2000 REM ***** TO SPREAD MULTIPLE SPECIFICATION
2010 REM
2020 REM
2030 REM
2040 REM
2050 REM
2060 REM
2070 REM
2080 REM
2090 REM
2100 REM
2110 REM ***** START OF SUBROUTINE
2120 REM ***** TO UPDATE DATA LIST CARD
2130 REM
2140 REM ***** Update record number
2150 WRONG=0: IF VALUEND>MAXRECORDLENGTH THEN IF RECORDNUMBER<99 THEN GOSUB 2360
ELSE WRONG=-1: GOSUB 3410: RETURN
2160 REM ***** Test for multiple variables
2170 IF DELIMITERLENGTH=0 AND N>MULTICOUNT AND VALULENGTH=MULTIVALULENGTH AND
VALUTYPE$=MULTIVALUTYPE$ AND RECORDNUMBER=MULTIRECORDNUMBER THEN
MULTIVARIABLE$=MULTIVARIABLE$+", "+VARIABLE$: MULTIVALUEND=VALUEND: RETURN
2180 REM
2190 REM ***** Write DATA LIST CARD
2200 IF N>MULTICOUNT AND RECORDNUMBER=MULTIRECORDNUMBER THEN GOSUB 2520
2210 MULTIVARIABLE$=VARIABLE$: MULTIVALUSTART=VALUSTART:
MULTIVALULENGTH=VALULENGTH: MULTIVALUEND=VALUEND: MULTIVALUTYPE$=VALUTYPE$:
MULTIRECORDNUMBER=RECORDNUMBER: RETURN
2220 REM ***** END OF SUBROUTINE
2230 REM ***** TO UPDATE DATA LIST CARD
2240 REM
2250 REM

```



```

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):
RN$=RIGHT$(RN$, (LEN(RN$)-1)): TOTALRECORD$="("+RN$+"))": IF RECORDNUMBER=1 THEN
TOTALRECORD$=" "
2370 RN$="/"+RN$+" CASE 1-5"+DELIMITER$+" RECORD"+STR$(6+DELIMITERLENGTH)+"-
"+RIGHT$(STR$(7+DELIMITERLENGTH), LEN(STR$(7+DELIMITERLENGTH))-1)+DELIMITER$+" ":
VALUEND=VALUEND-VALUSTART+8+2*DELIMITERLENGTH: VALUSTART=8+2*DELIMITERLENGTH:
RETURN
2380 REM ***** END OF SUBROUTINE TO
2390 REM ***** UPDATE RECORD NUMBER
2400 REM
2410 REM
2420 REM
2430 REM
2440 REM
2450 REM
2460 REM
2470 REM
2480 REM
2490 REM
2500 REM ***** START OF SUBROUTINE
2510 REM ***** TO WRITE DATA LIST CARD
2520 IF DLC=0 THEN PRINT1, DATALISTCARD$: DLC=1: DATALISTCARD$="": RETURN
2530 IF MULTIVALUEND=MULTIVALUSTART THEN UPDATE$=RN$+MULTIVARIABLE$+"
"+RIGHT$(STR$(MULTIVALUEND), (LEN(STR$(MULTIVALUEND))-1))+MULTIVALUTYPE$: RN$="
2540 IF MULTIVALUEND>MULTIVALUSTART THEN UPDATE$=RN$+MULTIVARIABLE$+"
"+RIGHT$(STR$(MULTIVALUSTART), (LEN(STR$(MULTIVALUSTART))-1))+"-
"+RIGHT$(STR$(MULTIVALUEND), (LEN(STR$(MULTIVALUEND))-1))+MULTIVALUTYPE$: RN$="
2550 TEMPDATALISTCARD$=DATALISTCARD$+DELIMITER$+" "+UPDATE$: IF DLC=1 AND
LEN(TEMPDATALISTCARD$)-DELIMITERLENGTH>56 THEN
PRINT1, RIGHT$(DATALISTCARD$, LEN(DATALISTCARD$)-DELIMITERLENGTH): DLC=2:
DATALISTCARD$=" "+UPDATE$: RETURN
2560 IF DLC>1 AND LEN(TEMPDATALISTCARD$)>78 THEN PRINT1, DATALISTCARD$:
DLC=DLC+1: DATALISTCARD$=" "+UPDATE$: RETURN ELSE
DATALISTCARD$=TEMPDATALISTCARD$: RETURN
2570 REM ***** END OF SUBROUTINE
2580 REM ***** TO WRITE DATA LIST CARD
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 FORMAT OF NAMES
2710 X=1: IF INSTR(X,R$," ")=X THEN R$=RIGHT$(R$,LEN(R$)-1): GOTO 2710 ELSE
X=INSTR(X,R$," "): WRONG=0: S$="": IF X>0 THEN S$="space"
2720 IF X>0 AND FLAG$="C" AND DELIMITERLENGTH=0 AND INSTR(R$," TO ")>0 THEN X=1:
GOSUB 2800: IF WRONG THEN RETURN
2730 IF INSTR(R$,",")>0 THEN S$="comma"
2740 IF S$<>" " THEN PRINT INVALID$+"I cannot accept a name with a "+S$+" in
it,": GOTO 2760
2750 IF ASC(LEFT$(R$,1))<65 OR 90<ASC(LEFT$(R$,1)) THEN PRINT INVALID$+"The
first character of a name must be an upper-case letter,"
2760 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$+"re-input ";: GOSUB 1060: WRONG=-1
2770 IF INSTR(R$," ")=0 THEN R$=LEFT$(R$,8): RETURN ELSE RETURN
2780 REM
2790 REM ***** Sub-subroutine to test for multivariable
2800 IF MID$(R$,X,1)<>" " AND X<9 AND X<LEN(R$)+1 THEN X=X+1: GOTO 2800 ELSE IF
X>9 OR X>LEN(R$)+1 GOTO 2860
2810 IF INSTR(X,R$," ")=X THEN X=X+1: GOTO 2810
2820 IF MID$(R$,X,3)<>"TO " AND X<LEN(R$)+1 THEN X=X+1: GOTO 2820 ELSE IF
X>LEN(R$) THEN RETURN ELSE Z=0: VARIABLEROOT$="": GOSUB 860: IF WRONG GOTO 2860
2830 X=INSTR(R$," TO ")+4: Z=1
2840 IF MID$(R$,X,1)<>" " AND Z<9 AND X<LEN(R$)+1 THEN X=X+1: Z=Z+1: GOTO 2840
ELSE IF X>LEN(R$) THEN S$="": RETURN
2850 REM
2860 PRINT INVALID$+"The format of your multiple variable specification is
incorrect": PRINT "Please use: ALPHAXX TO ALPHAYYY": PRINT "where ALPHA is a
string of upper case letters": PRINT "      XXX and YYY are strings of integer
numbers, with YYY > 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 "ADVISORY: For more details see the SPSS manual chapter 4"
2880 PRINT HIT$+"re-input ";: GOSUB 1060: WRONG=-1: RETURN
2890 REM ***** END OF SUBROUTINE
2900 REM ***** TO CHECK FORMAT OF NAMES
2910 REM
2920 REM
2930 REM
2940 REM
2950 REM
2960 REM
2970 REM
2980 REM
2990 REM
3000 REM
3010 REM ***** START OF SUBROUTINE
3020 REM ***** TO CHECK DELIMITER$
3030 WRONG=0: FOR I=1 TO DELIMITERLENGTH: IF ASC(MID$(R$,I,1))<>32 AND
ASC(MID$(R$,I,1))<>44 THEN PRINT INVALID$+"You have given me a character which
is neither a space nor a comma. Delimiters" ELSE 3050
3040 PRINT "must use only spaces or commas. Just for the record, your response
was "+R$+HIT$+"re-input ";: GOSUB 1060: WRONG=-1: RETURN
3050 NEXT I: RETURN
3060 REM ***** END OF SUBROUTINE

```


PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

3070 REM ***** TO CHECK DELIMITER$
3080 REM
3090 REM
3100 REM
3110 REM
3120 REM
3130 REM
3140 REM
3150 REM
3160 REM
3170 REM
3180 REM ***** START OF SUBROUTINE
3190 REM ***** TO WRITE COMMON DATA
3200 OPEN "O", #1, "A:SPSSGEN.$$$":
WRITE#1, DATAFILE$, DELIMITER$, DIR$, DRIVES$, FLAG$, HEADING$, HIT$, IFLAG$, INVALID$, LOG
DRIVES$, MENU$, MENUA$, MENUB$, MENUC$, PLEASEGIVEME$, PLEASEWAIT$, RETURNING$, SEC$, SPSS
GENDRIVES$, THIS$, WHAT$, WHICH$, YN$, TOTALRECORDS, TOTALVARIABLES
3220 WRITE#1, TESTING: REM
3230 RESET: RETURN
3240 REM ***** END OF SUBROUTINE
3250 REM ***** TO WRITE COMMON DATA
3260 REM
3270 REM
3280 REM
3290 REM
3300 REM
3310 REM
3320 REM
3330 REM
3340 REM
3350 REM
3360 REM ***** ERROR ROUTINES
3370 PRINT INVALID$+"You have declared"+STR$(TOTALVARIABLES)+" as the total
number of variables to be defined": PRINT "This is outside the range 1 to
500!" + HIT$ + "re-start ";: GOSUB 1060: RETURN
3380 PRINT INVALID$+"You have declared"+STR$(MAXRECORDLENGTH)+" as the maximum
record length": PRINT "This is outside the range 80 to 255 " + HIT$ + "re-start ";:
GOSUB 1060: RETURN
3390 IF VAL(LENGTH) < 1 THEN PRINT INVALID$+"Sorry, but you say your value assigned
to "+VARIABLE$+" has "+R$+" characters.": PRINT "I think that's pretty
silly!" + HIT$ + "re-input ";: GOSUB 1060: PRINT CHR$(12);: RETURN
3400 PRINT INVALID$+"Sorry, the value assigned to "+VARIABLE$+" is too long.":
PRINT "I can not take more than "+STR$(MAXRECORDLENGTH-7-
2*DELIMITERLENGTH)+HIT$+"re-input ";: GOSUB 1060: PRINT CHR$(12);: RETURN
3410 PRINT INVALID$+"We have now filled up the 99 records allowed for each case.
I am closing down": PRINT "entry of variables and proceeding to the creation of
the SPSS CONTROL CARDS for": PRINT "the variables entered so far.": PRINT: PRINT
3420 PRINT "To enter the remaining variables, you should create a second file
and use the": PRINT "ADD DATA LIST card facility within an SPSS run.": PRINT
HIT$+"continue ";: GOSUB 1060: PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT:
PRINT: RETURN
3430 REM ***** END OF SPSSGEN1.OVR

```


PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

10 REM ***** START OF SPSSGEN2.OVR
20 REM ***** DATE LAST EDITED 22 03 83 TIME 1830
30 REM
40 DEFINT A-Z: DIM ASK$(10),ASKCHECKED$(10),DOESASKEXIST(10),CASEDATA$(99,2):
OPEN "I", #1, "A:SPSSGEN.$$$"
50 INPUT #1, DATAFILE$, DELIMITER$, DIR$, DRIVE$, FLAG$: INPUT #1, HEADING$:
INPUT #1, HIT$: INPUT #1, IFLAG$: INPUT #1, INVALID$: INPUT #1, LOGDRIVE$:
INPUT #1, MENU$: INPUT #1, MENUA$: INPUT #1, MENUB$: INPUT #1, MENUC$:
INPUT #1, PLEASEGIVEME$: INPUT #1, PLEASEWAIT$
60 INPUT #1, RETURNING$: INPUT #1, SEC$: INPUT #1, SPSSGENDRIVE$: INPUT #1, THIS$:
INPUT #1, WHAT$: INPUT #1, WHICH$: INPUT #1, YN$, TOTALRECORDS, TOTALVARIABLES
70 INPUT #1, TESTING: REM
80 CLOSE: KILL "A:SPSSGEN.$$$"
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= ; WRONG= ; FLAG$=Chaining destination
140 REM Second array subscript is generation number:
150 REM Casedata$: 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 KILLED THEN R$="K": GOTO 240 ELSE IF WRONG GOTO 260
200 REM ***** START OF CYCLE FOR DATA CASES
210 PRINT CHR$(12)+"THE DATA FOR THE CURRENT CASE ARE AS FOLLOWS: ": Y=1: GOSUB
3040: PRINT: PRINT "I AM NOW READY TO BEGIN THE NEXT CASE,
NUMBER"+STR$(CASENO!+1)+" . YOU HAVE FIVE OPTIONS: ": GOSUB 2880: PRINT WHICH$+"
(S/D/K/Q/R) ";; GOSUB 3210
220 IF (R$="N" OR R$="I") AND NUMBERCHECKED>0 THEN PRINT R$;; GOSUB 3360: IF
(LEFT$(R$,2)="N" OR LEFT$(R$,2)="I") AND LEN(R$)>2 THEN SUPERFAST$=R$: R$="R"
ELSE SUPERFAST$=""
230 IF R$="S" OR R$="D" OR R$="R" THEN FOR X=1 TO TOTALRECORDS:
PRINT #2, CASEDATA$(X,1): CASEDATA$(X,2)=CASEDATA$(X,1): NEXT X ELSE IF R$="K"
THEN CASENO! = CASENO! - 1
240 IF R$="S" OR R$="K" THEN GOSUB 1510: GOTO 210
245 IF R$="R" THEN GOSUB 510: IF KILLED THEN R$="K": GOTO 240 ELSE IF WRONG GOTO
260 ELSE 210
250 IF R$<>"D" AND R$<>"Q" GOTO 3600
260 PRINT PLEASEWAIT$+RETURNING$: KILL SPSSGENDRIVE$+DATAFILE$+".TO5": RESET:
FLAG$="M": GOSUB 3533: RUN SPSSGENDRIVE$+"SPSSGEN"
270 REM ***** END OF CONTROL PROGRAMME
280 REM ***** TO ADD CASES TO AN SPSS DATA FILE
290 REM
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

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```

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 CHANGING
values": PRINT: 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 0<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 0<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$) GOTO 670 ELSE A=INSTR(START,L$," "): IF A=START THEN
START=A+1: GOTO 620 ELSE IF A>0 THEN R$=MID$(L$,START,(A-START)) ELSE IF A=0
THEN A=LEN(L$)+1: R$=MID$(L$,START,(A-START))
630 IF LEFT$(R$,2)="N=" THEN S$=LEFT$(R$,2): R$=RIGHT$(R$,LEN(R$)-2): GOSUB
2530: IF WRONG GOTO 510 ELSE TOTALREPEATS=VAL(R$): START=A+1: GOTO 620
640 IF LEFT$(R$,2)="I=" THEN S$=LEFT$(R$,2): R$=RIGHT$(R$,LEN(R$)-2): GOSUB
2530: IF WRONG GOTO 510 ELSE INCREMENT=VAL(R$): START=A+1: GOTO 620 ELSE
ASKS=ASKS+1: IF ASKS>10 GOTO 840 ELSE ASK$(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:
DOESASKEEXIST(J)=0: FOR K=1 TO NUMBERCHECKED: IF ASK$(J)=ASKCHECKED$(K) THEN
DOESASKEEXIST(J)=1
690 NEXT K: NEXT J: FOR J=1 TO ASKS: IF DOESASKEEXIST(J)=0 GOTO 720
700 NEXT J: GOTO 980
710 REM ***** CHECK ASKS AGAINST VARIABLE DATA
720 PRINT PLEASEWAIT$+"WHILE I CHECK THE VARIABLE NAME";: IF ASKS>1 THEN PRINT
"S." ELSE PRINT "."
725 N=0: OPEN"O",£3,SPSSGENDRIVE$+DATAFILE$+".TO4":

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OPEN"I",F1,SPSSGENDRIVE$+DATAFILE$+".TO5": FOR J=1 TO ASKS: DOESASKEEXIST(J)=0:
NEXT J: IF ASKS>1 THEN INCREMENT=0
730 IF EOF(1) GOTO 770 ELSE
INPUTF1,RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING:
REPEATING=-1: N=N+1: FOR J=1 TO ASKS: IF ASK$(J)=VARIABLE$ THEN
ASKCHECKED$(J)=ASK$(J): REPEATING=0: DOESASKEEXIST(J)=1
740 IF ASK$(J)=VARIABLE$ THEN IF ASKS=1 THEN SINGLEASKRECORDNUMBER=RECORDNUMBER:
SINGLEASKVARIABLE$=VARIABLE$: SINGLEASKSTART=VALUSTART: SINGLEASKEND=VALUEND:
SINGLEASKVALUTYPE$=VALUTYPE$: SINGLEASKVARIABLENUMBER=N: GOTO 760 ELSE 760
750 NEXT J
760 WRITEF3,RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING: GOTO 730
770 CLOSEF1: CLOSEF3: KILL SPSSGENDRIVE$+DATAFILE$+".TO5": NAME
SPSSGENDRIVE$+DATAFILE$+".TO4" AS SPSSGENDRIVE$+DATAFILE$+".TO5": FOR J=1 TO
ASKS: IF DOESASKEEXIST(J)=0 GOTO 1030
780 NEXT J: NUMBERCHECKED=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 PLEASEWAIT$+"YOU HAVE DECLARED MORE THAN TEN VARIABLES": PRINT"SO THIS
MAY TAKE A FEW MINUTES": ASKS=0: A=0: START=1:
OPEN"O",F3,SPSSGENDRIVE$+DATAFILE$+".TO4":
OPEN"I",F1,SPSSGENDRIVE$+DATAFILE$+".TO5"
850 REM ***** FIRST SET ALL REPEATING FLAGS=-1
860 IF EOF(1) GOTO 870 ELSE INPUTF1,
RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING: REPEATING=-1:
WRITEF3, RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING: GOTO 860
870 CLOSEF1: CLOSEF3: KILL SPSSGENDRIVE$+DATAFILE$+".TO5": NAME
SPSSGENDRIVE$+DATAFILE$+".TO4" AS SPSSGENDRIVE$+DATAFILE$+".TO5"
880 REM ***** ANALYSE RESPONSE
890 A=INSTR(START,L$," "): IF A=START THEN START=START+1: GOTO 890 ELSE IF A=0
THEN A=LEN(L$)+1
900 REM ***** IF ASKS>10 CHECK VARIABLE AND SET REPEATING FLAG
910 J=1: ASKS=ASKS+1: DOESASKEEXIST(J)=0: ASK$(J)=MID$(L$,START,(A-START)):
OPEN"O",F3,SPSSGENDRIVE$+DATAFILE$+".TO4":
OPEN"I",F1,SPSSGENDRIVE$+DATAFILE$+".TO5"
920 IF EOF(1) THEN CLOSEF1: CLOSEF3: GOTO 940 ELSE
INPUTF1,RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING: IF
ASK$(J)=VARIABLE$ THEN REPEATING=0: DOESASKEEXIST(J)=1
930 WRITEF3, RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING: GOTO 920
940 KILL SPSSGENDRIVE$+DATAFILE$+".TO5": NAME SPSSGENDRIVE$+DATAFILE$+".TO4" AS
SPSSGENDRIVE$+DATAFILE$+".TO5": IF DOESASKEEXIST(J)=0 GOTO 1030 ELSE IF
A<LEN(L$)+1 THEN START=A+1: GOTO 890
950 REM ***** END OF ASKS>10 DEFINE VARIABLES INDIVIDUALLY
960 REM
970 REM ***** EXECUTE REPEATS
980 REPEATMODE=-1: IF NUMBERCHECKED=1 THEN GOSUB 1190: IF WRONG OR KILLED THEN
REPEATMODE=0: RETURN ELSE 1000
990 IF NUMBERCHECKED>1 THEN INCREMENT=0: IF TOTALREPEATS=1 THEN GOSUB 1510 ELSE
FOR J=1 TO TOTALREPEATS-1: GOSUB 1510: FOR X=1 TO TOTALRECORDS:
PRINTF2,CASEDATA$(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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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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1020 REM ***** ERROR TRAP
1030 PRINT: PRINT: PRINT "SORRY, "+ASK$(J)+" DOESN'T SEEM TO EXIST": PRINT "DO YOU
WANT TO TRY AGAIN (Y) OR ABORT (N) ? ";: GOSUB 3210: IF R$="Y" THEN TRAP=1: GOTO
510 ELSE IF R$="N" THEN WRONG=-1: RETURN
1040 PRINT INVALID$+YN$+HIT$+"re-input ";: 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$(12)+HEADING$: GOSUB
3040: PRINT: PRINT "I'll give you the data for the new cases as I write them"
1200 RECORDNUMBER=SINGLEASKRECORDNUMBER: VARIABLE$=SINGLEASKVARIABLE$:
VALUSTART=SINGLEASKSTART: VALUEND=SINGLEASKEND: VALUTYPE$=SINGLEASKVALUTYPE$:
REPEATNO=0: REPEATING=0: N=SINGLEASKVARIABLENUMBER:
CASENO!=VAL(LEFT$(CASEDATA$(1,2),5))
1210 REM ***** START OF CASES CYCLE
1220 CASENO!=CASENO!+1: IF CASENO!>99999! GOTO 3550 ELSE REPEATNO=REPEATNO+1:
VALULENGTH=5: R$=RIGHT$(STR$(CASENO!),LEN(STR$(CASENO!))-1)
1230 REM ***** CHECK VALUE LENGTH AND ADD LEADING ZEROS
1240 GOSUB 2710: CASENO$=R$
1250 IF RECORDNUMBER>1 THEN FOR X=1 TO RECORDNUMBER-1:
CASEDATA$(X,1)=CASENO$+RIGHT$(CASEDATA$(X,2),LEN(CASEDATA$(X,2))-5): NEXT X
1260 A$=MID$(CASEDATA$(RECORDNUMBER,2),6,VALUSTART-6):
B$=RIGHT$(CASEDATA$(RECORDNUMBER,2),LEN(CASEDATA$(RECORDNUMBER,2))-VALUEND):
VALULENGTH=VALUEND-VALUSTART+1
1270 REM ***** GET A SINGLE VALUE
1280 PREVALUE$=MID$(CASEDATA$(RECORDNUMBER,2),VALUSTART,VALULENGTH): IF
INCREMENT=0 THEN GOSUB 1790: IF KILLED THEN RETURN ELSE 1320
1285 IF INCREMENT<0 THEN VALUE=VAL(PREVALUE$)+INCREMENT: R$=STR$(VALUE): IF
LEFT$(R$,1)<>"-" AND LEFT$(R$,1)<>"+" THEN R$=RIGHT$(R$, (LEN(R$)-1))
1290 REM ***** CHECK VALUE LENGTH AND ADD LEADING ZEROS
1300 GOSUB 2710: VALUE$=R$: IF WRONG THEN PRINT "Sorry, but because we are in the
repeat option the value can't be re-input!": PRINT: PRINT: PRINT: PRINT
HIT$+MENU$: GOSUB 3210: RETURN
1310 REM ***** UPDATE CASE DATA
1320 CASEDATA$(RECORDNUMBER,1)=CASENO$+A$+VALUE$+B$: IF
TOTALRECORDS>RECORDNUMBER THEN FOR X=RECORDNUMBER+1 TO TOTALRECORDS:
CASEDATA$(X,1)=CASENO$+RIGHT$(CASEDATA$(X,2),LEN(CASEDATA$(X,2))-5): NEXT X
1330 REM ***** WRITE CASE DATA
1340 IF REPEATNO>=TOTALREPEATS THEN RETURN
1350 FOR X=1 TO TOTALRECORDS: PRINT#2,CASEDATA$(X,1):
CASEDATA$(X,2)=CASEDATA$(X,1): NEXT X: IF INCREMENT<0 THEN FOR X=1 TO
TOTALRECORDS: PRINT CASEDATA$(X,1): NEXT X: GOTO 1220 ELSE 1220
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 CASENO!=CASENO!+1: IF CASENO!>99999! GOTO 3550 ELSE N=0:
LASTRECORDNUMBER=0: OPEN"I",#1,SPSSGENDRIVE$+DATAFILE$+".TO5"
1520 REM ***** START OF CYCLE FOR RECORDS
1530 N=N+1:
INPUT#1,RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEATING:
VALULENGTH=VALUEND-VALUSTART+1: IF RECORDNUMBER=LASTRECORDNUMBER GOTO 1570 ELSE
VALUE$=STR$(CASENO!): VALUE$=RIGHT$(VALUE$, (LEN(VALUE$)-1))
1540 IF LEN(VALUE$)=5 THEN CASEDATA$(RECORDNUMBER,1)=VALUE$: VALUE=RECORDNUMBER:
VALUE$=STR$(VALUE): VALUE$=RIGHT$(VALUE$, (LEN(VALUE$)-1)) ELSE IF LEN(VALUE$)<5
THEN VALUE$="0"+VALUE$: GOTO 1540
1550 IF LEN(VALUE$)=2 THEN
CASEDATA$(RECORDNUMBER,1)=CASEDATA$(RECORDNUMBER,1)+DELIMITER$+VALUE$ ELSE IF
LEN(VALUE$)<2 THEN VALUE$="0"+VALUE$: GOTO 1550
1560 REM ***** GET A SINGLE VALUE
1570 PREVALUE$=MID$(CASEDATA$(RECORDNUMBER,2),VALUSTART,VALULENGTH): IF
REPEATING AND REPEATMODE THEN VALUE$=PREVALUE$ ELSE GOSUB 1790: IF KILLED THEN
CLOSE#1: GOTO 1510
1580 REM ***** UPDATE CASE DATA
1590 CASEDATA$(RECORDNUMBER,1)=CASEDATA$(RECORDNUMBER,1)+DELIMITER$+VALUE$: IF
LEN(CASEDATA$(RECORDNUMBER,1))>VALUEND GOTO 3580 ELSE IF N<TOTALVARIABLES THEN
LASTRECORDNUMBER=RECORDNUMBER: GOTO 1530 ELSE CLOSE#1: RETURN
1600 REM ***** END OF SUBROUTINE
1610 REM ***** TO GENERATE SINGLE CASE
1620 REM
1630 REM
1640 REM
1650 REM
1660 REM
1670 REM
1680 REM
1690 REM
1700 REM
1710 REM
1720 REM ***** START OF SUBROUTINE
1730 REM ***** TO ASK USER FOR A SINGLE VALUE
1740 REM Variables used in this subroutine:
1750 REM As inputs: N,CASENO!,TOTALRECORDS,CASEDATA$(X,2),REPEATING,REPEATMODE
1760 REM VARIABLE$,VALUTYPE$,VALULENGTH
1770 REM As locals: R$,X
1780 REM As outputs: KILLED,VALUE$,WRONG
1790 SINGLEVALUE=-1: WRONG=0: KILLED=0: IF CASENO!>1 THEN PRINT
CHR$(12)+HEADING$: GOSUB 3040 ELSE PRINT CHR$(12);

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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1800 PRINT PLEASEGIVEME$+"value of "+VARIABLE$+" for case number"+STR$(CASENO!):
PRINT: PRINT"You originally declared "+VARIABLE$;
1810 IF VALUTYPE$<>" " GOTO 1830 ELSE PRINT" as a strictly numeric variable":
PRINT"with"VALULENGTH"character";: IF VALULENGTH>1 THEN PRINT"s";
1820 PRINT" and with no implied decimal point": GOTO 1860
1830 IF VALUTYPE$<>"A" GOTO 1840 ELSE PRINT" as an alphamumeric variable":
PRINT"with"VALULENGTH"character";: IF VALULENGTH>1 THEN PRINT"s": GOTO 1860 ELSE
PRINT: GOTO 1860
1840 PRINT" as a strictly numeric variable": PRINT"with"VALULENGTH"character";:
IF VALULENGTH>1 THEN PRINT"s";
1850 PRINT" and "+VALUTYPE$+" digits to the right of an implied decimal point"
1860 IF VALUTYPE$<>"A" THEN PRINT"You can ignore leading zeros. SPSSGEN will
insert them for you" ELSE PRINT"You can ignore leading spaces. SPSSGEN will
insert them for you"
1870 IF CASENO!=1 THEN PRINT: GOTO 1900 ELSE PRINT: PRINT"If the value of
"+VARIABLE$+" is the SAME as for": PRINT"the previous valid case then ";
1880 IF REPEATMODE AND NOT REPEATING THEN PRINT"please RE-INPUT" ELSE
PRINT"simply hit the RETURN key"
1890 PRINT: PRINT"That is, if the value of "+VARIABLE$+" =
"+PREVALUE$
1900 PRINT"What is the value of "+VARIABLE$+" ? ";: R$="":
GOSUB 3360: IF KILLED THEN SINGLEVALUE=0: RETURN
1910 IF R$="" THEN IF CASENO!=1 OR CASENO!>1 AND REPEATMODE AND NOT REPEATING
THEN PRINT INVALID$+"You have given me an empty response!"HIT$+"re-input ";:
GOSUB 3210: GOTO 1790 ELSE R$=PREVALUE$: GOTO 1960
1920 REM ***** CHECK NUMERICS, VALUE LENGTH AND ADD LEADING ZEROS
1930 IF VALUTYPE$<>"A" THEN GOSUB 2530: IF WRONG GOTO 1790
1940 GOSUB 2710: IF WRONG GOTO 1790
1950 REM ***** CHECK VALUE WITH USER
1960 VALUE$=R$: PRINT"Please confirm (Y/N) value of "+VARIABLE$+" =
"+VALUE$: PRINT"If Y simply hit Y or the RETURN key ";: GOSUB 3210: IF KILLED
THEN SINGLEVALUE=0: RETURN
1970 IF R$="Y" OR R$="y" OR R$=CHR$(13) THEN SINGLEVALUE=0: RETURN ELSE 1790
1980 REM ***** END OF SUBROUTINE
1990 REM ***** TO ASK USER FOR A SINGLE VALUE
2000 REM
2010 REM
2020 REM
2030 REM
2040 REM
2050 REM
2060 REM
2070 REM
2080 REM
2090 REM
2100 REM ***** START OF SUBROUTINE
2110 REM ***** TO OPEN UP DATA FILE
2120 REM ***** AND START PROCEDURE FOR FIRST DATA CASE
2130 NAME DRIVE$+DATAFILE$+SEC$ AS DRIVE$+DATAFILE$+".TO3":
OPEN"1",£1,DRIVE$+DATAFILE$+".TO3": OPEN"0",£2,DRIVE$+DATAFILE$+SEC$: TENS=1:
Y=2
2140 IF EOF(1) GOTO 2180 ELSE LINE INPUT£1,CASEDATA$(1,Y):
PRINT£2,CASEDATA$(1,Y): IF VAL(LEFT$(CASEDATA$(1,Y),5))=0 GOTO 2140 ELSE
TOTALCASES!=1: IF TOTALRECORDS>1 THEN FOR X=2 TO TOTALRECORDS: LINE
INPUT£1,CASEDATA$(X,Y):PRINT£2,CASEDATA$(X,Y):NEXT X

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2150 IF TESTING OR EOF(1) GOTO 2180 ELSE FOR X=1 TO TOTALRECORDS: LINE
INPUT#1,CASEDATA$(X,Y): PRINT#2,CASEDATA$(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 IFLAG$: PRINT"+ ";: GOTO 2150
2170 IF (TOTALCASES! MOD 10)=0 THEN TENS=TENS+1: IF TENS=40 THEN PRINT"+":
TENS=0: GOTO 2150 ELSE PRINT"+ ";: GOTO 2150 ELSE 2150
2180 LASTCASENO!=VAL(LEFT$(CASEDATA$(1,Y),5)): ON ERROR GOTO 3550: CLOSE#1: KILL
DRIVE$+DATAFILE$+".BAK": NAME DRIVE$+DATAFILE$+".TO3" AS DRIVE$+DATAFILE$+".BAK"
2190 REM
2200 IF TOTALCASES!=1 THEN PRINT CHR$(12)+"THERE IS 1 CASE ON
"+DRIVE$+DATAFILE$+SEC$ ELSE PRINT CHR$(12)+"THERE ARE"+STR$(TOTALCASES!)+"
CASES ON "+DRIVE$+DATAFILE$+SEC$
2210 PRINT: PRINT: PRINT: PRINT"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 TOTALCASES!>0 THEN PRINT HEADING$: GOSUB
3040: PRINT: PRINT
2240 PRINT"The next case will be case number"+STR$(LASTCASENO!+1)+" ". Hit any
key when you are ready ";: GOSUB 3210: CASENO!=LASTCASENO!: IF CASENO!=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$

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2528 REM As locals: I,J
2529 REM As outputs: WRONG
2530 WRONG=0: I=1: IF LEFT$(R$,1)="/" OR LEFT$(R$,1)="-" THEN I=2
2540 FOR J=I TO LEN(R$): IF (ASC(MID$(R$,J,1))>47 AND ASC(MID$(R$,J,1))<58) OR
(ASC(MID$(R$,J,1))=46) GOTO 2560
2550 PRINT INVALID$+"A non-numeric character has crept into your response!":
PRINT"I wasn't expecting any, but just for the record your response was
"+CHR$(34)+S$+R$+CHR$(34)+HIT$+"re-input ";:GOSUB 3210: S$="": WRONG=-1: RETURN
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$)>VALLENGTH THEN PRINT INVALID$+"You have given
me"+STR$(LEN(R$))+ " characters for this value, but you originally declared it":
PRINT"as only a"+STR$(VALLENGTH)+"-character length value!" +HIT$+"re-input ";:
GOSUB 3210: WRONG=-1: RETURN
2720 IF VALUTYPE$="A" THEN IF LEN(R$)=VALLENGTH THEN WRONG=0: RETURN ELSE IF
LEN(R$)<VALLENGTH THEN R$=" "+R$: GOTO 2710
2730 IF VALUTYPE$<>"A" THEN IF LEN(R$)=VALLENGTH THEN WRONG=0: RETURN ELSE IF
LEFT$(R$,1)="/" OR LEFT$(R$,1)="-" THEN A$=LEFT$(R$,1): B$=RIGHT$(R$,LEN(R$)-1):
IF LEN(B$)<VALLENGTH-1 THEN B$="0"+B$: R$=A$+B$: A$="": B$="": GOTO 2730
2740 IF VALUTYPE$<>"A" THEN IF LEN(R$)=VALLENGTH THEN WRONG=0: RETURN ELSE IF
LEN(R$)<VALLENGTH THEN R$="0"+R$: GOTO 2740
2750 REM ***** END OF SUBROUTINE
2760 REM ***** TO CHECK VALUE LENGTH AND ADD LEADING ZEROS
2770 REM
2780 REM
2790 REM
2800 REM
2810 REM
2820 REM
2830 REM
2840 REM
2850 REM
2860 REM
2870 REM ***** START OF SUBROUTINE TO PRINT OPTION MENU
2880 PRINT MENUA$ MENUB$;: IF NUMBERCHECKED=0 THEN PRINT: PRINT: RETURN
2890 IF NUMBERCHECKED<11 THEN PRINT" Your last Fast Repeat specification was ":
PRINT: PRINT" ";: IF H=0 THEN FOR J=1 TO NUMBERCHECKED: PRINT ASK$(J)+"
";: NEXT J: PRINT L$; ELSE PRINT L$;
2900 PRINT: PRINT MENUA$: RETURN
2910 REM ***** END OF SUBROUTINE TO PRINT OPTION MENU
2920 REM
2930 REM

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```

2940 REM
2950 REM
2960 REM
2970 REM
2980 REM
2990 REM
3000 REM
3010 REM
3020 REM ***** START OF SUBROUTINE
3030 REM ***** TO PRINT CASE DATA
3040 DISPLAYDEPTH=0: FOR X=1 TO TOTALRECORDS: IF
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))
3050 FOR LINES=1 TO LINES: PRINT MID$(CASEDATA$(X,Y),(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
3060 NEXT LINES: NEXT X: Y=2: RETURN
3070 REM ***** START OF SUBROUTINE
3080 REM ***** TO PRINT CASE DATA
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 REM ***** TO INPUT A CHARACTER
3210 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
3215 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 3360: RETURN ELSE RETURN
3220 REM ***** END OF SUBROUTINE
3230 REM ***** TO INPUT A CHARACTER
3240 REM
3250 REM
3260 REM
3270 REM
3280 REM
3290 REM
3300 REM
3310 REM
3320 REM
3330 REM
3340 REM ***** START OF SUBROUTINE
3350 REM ***** TO INPUT A STRING
3360 Z$=INPUT$(1): IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123
THEN Z$=CHR$(ASC(Z$)-32)
3365 IF Z$<>CHR$(8) AND Z$<>CHR$(127) THEN PRINT Z$;: R$=R$+Z$
3370 IF R$="/HELP" THEN PRINT PLEASEWAIT$;: KILL SPSSGENDRIVE$+DATAFILE$+".TO5":
RESET: FLAG$="H": GOSUB 3533: RUN SPSSGENDRIVE$+"SPSSMSG.S.OVR"
3380 IF R$="/KILL" AND SINGLEVALUE THEN CASENO!=CASENO!-1: KILLED=-1: RETURN
3390 IF R$="/MENU" THEN PRINT PLEASEWAIT$;: KILL SPSSGENDRIVE$+DATAFILE$+".TO5":

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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RESET: FLAG$='M': GOSUB 3533: RUN SPSSGENDRIVE$+'SPSSGEN"
3400 IF R$="/STOP" THEN PRINT CHR$(12);: KILL SPSSGENDRIVE$+DATAFILE$+".TO5":
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",F1,"A:SPSSGEN. $$$":
WRITEF1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$,HEADING$,HIT$,IFLAG$,INVALID$,LOG
DRIVE$,MENU$,MENUA$,MENUB$,MENC$,PLEASEGIVEME$,PLEASEWAIT$,RETURNING$,SEC$,SPSS
GENDRIVE$,THIS$,WHAT$,WHICH$,YN$,TOTALRECORDS,TOTALVARIABLES
3534 WRITEF1,TESTING:REM
3535 RESET: RETURN
3536 REM ***** END OF SUBROUTINE
3537 REM ***** TO WRITE COMMON DATA
3538 REM
3539 REM
3540 REM
3541 REM
3542 REM
3543 REM
3544 REM
3545 REM
3547 REM
3548 REM
3549 REM ***** ERROR ROUTINES
3550 IF ERR=53 AND ERL=2180 THEN NAME DRIVE$+DATAFILE$+".TO3" AS
DRIVE$+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: PRINT HIT$+MENU$;: GOSUB 3210:
GOTO 260
3580 PRINT: PRINT"ERROR IN CASEDATA LENGTH": PRINT"Casedata length is
"LEN(CASEDATA$(RECORDNUMBER,1)): PRINT"Casedata length should be "VALUEND:
PRINT"Record number is "RECORDNUMBER: PRINT"Current record is
"+CASEDATA$(RECORDNUMBER,1)
3590 PRINT"Current variable is "+VARIABLE$: PRINT"Current value is "+VALUE$:
PRINT"Current value type is "+VALUTYPE$: RESET: SYSTEM
3600 IF R$<>"D" AND R$<>"Q" THEN IF R$=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

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

10 REM ***** START OF SPSSGEN3.OVR
20 REM ***** VERSION 1.1 DATE LAST EDITED 22 03 83 TIME 1930 HRS
30 REM Development version. :REM at end of line removes line from working copy
40 DEFINT A-Z: DIM RECODEVALUES$(50,2): OPEN "I", f1, "A:SPSSGEN.$$$"
50 INPUT f1, DATAFILE$, DELIMITER$, DIR$, DRIVES$, FLAG$: INPUT f1, HEADING$:
INPUT f1, HIT$: INPUT f1, IFLAG$: INPUT f1, INVALID$: INPUT f1, LOGDRIVES$:
INPUT f1, MENU$: INPUT f1, MENUA$: INPUT f1, MENUB$: INPUT f1, MENUC$:
INPUT f1, PLEASEGIVEME$: INPUT f1, PLEASEWAIT$
60 INPUT f1, RETURNING$: INPUT f1, SEC$: INPUT f1, SPSSGENDRIVE$: INPUT f1, THIS$:
INPUT f1, WHAT$: INPUT f1, WHICH$: INPUT f1, YN$, TOTALRECORDS, TOTALVARIABLES
70 INPUT f1, TESTING: REM
80 CLOSE: KILL "A:SPSSGEN.$$$": GOSUB 330: PRINT PLEASEWAIT$+RETURNING$:
FLAG$="M": RESET: GOSUB 2550: RUN SPSSGENDRIVE$+"SPSSGEN"
90 REM ***** END OF CONTROL PROGRAMME
100 REM
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 RECODE A FILE
330 PRINT CHR$(12)+"YOU HAVE THREE OPTIONS:
"+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(10)+CHR$(13)+"C Case numbers
generated by SPSSGEN reassigned"+CHR$(10)+CHR$(13)+"V Variable value recoded":
PRINT "B Both reassign case numbers and recode a variable"
340 PRINT WHICH$;: GOSUB 1510: INREASSIGNMODE=0: INRECODEMODE=0: REASSIGNING=0:
IF R$="C" THEN INREASSIGNMODE=-1 ELSE IF R$="V" THEN INRECODEMODE=-1 ELSE IF
R$="B" THEN INREASSIGNMODE=-1: INRECODEMODE=-1 ELSE 2920
350 REM ***** ASK FOR RECODING DEFINITION
360 GOSUB 740: IF WRONG THEN RETURN
370 REM ***** GO!
380 OPEN "I", f1, DRIVES$+DATAFILE$+SEC$: OPEN "O", f2, DRIVES$+DATAFILE$+".$$$":
TOTALCASES=0: TENS=0: PRINT CHR$(12)+"I AM NOW REWRITING YOUR FILE
"+DRIVES$+DATAFILE$+SEC$: PRINT "I shall flag a + after every run of ten unchanged
cases"
390 IF EOF(1) THEN CLOSE: PRINT: ON ERROR GOTO 2890: KILL
DRIVES$+DATAFILE$+".BAK": GOTO 410 ELSE LINE INPUT f1, L$: IF VAL(LEFT$(L$,5))>0
THEN TOTALCASES=TOTALCASES+1: GOSUB 1070: PRINT f2, L$ ELSE PRINT f2, L$: GOTO 390
400 IF (TOTALCASES MOD 10)=0 THEN TENS=TENS+1: IF TENS=40 THEN PRINT "+": TENS=0:

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

GOTO 390 ELSE PRINT"+ ";: GOTO 390 ELSE 390
410 NAME DRIVE$+DATAFILE$+SEC$ AS DRIVE$+DATAFILE$+".BAK": NAME
DRIVE$+DATAFILE$+".$$$" AS DRIVE$+DATAFILE$+SEC$: ON ERROR GOTO 2890: KILL
SPSSGENDRIVE$+DATAFILE$+".T05"
420 RESET: PRINT: PRINT'I've finished rewriting "+DRIVE$+DATAFILE$+SEC$: PRINT
HIT$+MENU$;: 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"1",1,SPSSGENDRIVE$+DATAFILE$+".T05"
580 IF NOT EOF(1) THEN
INPUT1,RECORDNUMBER,VARIABLE$,VALUSTART,VALUEND,VALUTYPE$,REPEAT: IF
VARIABLE$-RECODE$ THEN CLOSE1: EXISTS=-1: VALULENGTH=VALUEND-VALUSTART+1:
RETURN ELSE 580
590 CLOSE1: PRINT CHR$(12): PRINT: PRINT: PRINT: PRINT: PRINT: PRINT"Sorry, but
"+RECODE$+" doesn't seem to exist"+HIT$+"re-input";: GOSUB 1510: WRONG=-1:
RETURN
600 REM ***** END OF SUBROUTINE
610 REM ***** TO CHECK VARIABLE EXISTS
620 REM
630 REM
640 REM
650 REM
660 REM
670 REM
680 REM
690 REM
700 REM
710 REM
720 REM ***** START OF SUBROUTINE
730 REM ***** TO ASK FOR RECODING DEFINITION
740 IF NOT INREASSIGNMODE GOTO 780
750 REM Start of case number reassignment definition
760 PRINT CHR$(12)+PLEASEGIVEME$+"old case number": PRINT'from which you want
new case numbers to start ";: R$=""
765 GOSUB 1660: IF R$="" GOTO 765 ELSE GOSUB 1850: IF WRONG GOTO 760 ELSE
VALULENGTH=5: VALUTYPE$="": GOSUB 1330: IF WRONG GOTO 760 ELSE START=VAL(R$)
770 PRINT: PRINT PLEASEGIVEME$+"new case number": PRINT'you want to start
from"+STR$(START)+", the existing case number ";: R$="": GOSUB 1660: IF R$=""
GOTO 770 ELSE GOSUB 1850: IF WRONG GOTO 770 ELSE NEWCASE=VAL(R$)
780 IF NOT INRECODEMODE THEN VALUSTART=6: VALUEND=VALUSTART: RETURN ELSE
TOTALRECODES=0
790 REM
800 REM Start of variable recoding definition

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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810 PRINT CHR$(12)+PLEASEGIVEME$+"name of the variable to be recoded ";: R$="":
GOSUB 1660: RECODE$=R$: PRINT PLEASEWAIT$: GOSUB 570: IF WRONG GOTO 810 ELSE
PRINT CHR$(12);
820 REM Ask for old value
830 PRINT: PRINT PLEASEGIVEME$+"value of "+RECODE$+" to be recoded
"+CHR$(10)+CHR$(13)+"Simply hit the RETURN key if you have finished ";:
R$="": GOSUB 1660: IF R$="" THEN RETURN
840 REM ***** CHECK NUMERICS, VALUE LENGTH AND ADD LEADING ZEROS
850 IF VALUTYPE$<>"A" THEN GOSUB 1850: IF WRONG GOTO 830
860 GOSUB 1330: IF WRONG GOTO 830 ELSE TOTALRECODES=TOTALRECODES+1:
RECODEVALUE$(TOTALRECODES,1)=R$
870 REM Ask for new value
880 PRINT: PRINT PLEASEGIVEME$+"new value of "+RECODE$+" ";: R$="":
GOSUB 1660: IF R$="" GOTO 880
890 REM ***** CHECK NUMERICS, VALUE LENGTH AND ADD LEADING ZEROS
900 IF VALUTYPE$<>"A" THEN GOSUB 1850: IF WRONG GOTO 880
910 GOSUB 1330: IF WRONG GOTO 880 ELSE RECODEVALUE$(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 HIT$+"continue ";: GOSUB 1510: RETURN
930 REM ***** END OF SUBROUTINE
940 REM ***** TO ASK FOR RECODING DEFINITION
950 REM
960 REM
970 REM
980 REM
990 REM
1000 REM
1010 REM
1020 REM
1030 REM
1040 REM
1050 REM ***** START OF SUBROUTINE
1060 REM ***** TO COMPUTE RECODE
1070 DISPLAYING=0: CASE$=LEFT$(L$,5): A$=MID$(L$,6,VALUSTART-6):
VALUE$=MID$(L$,VALUSTART,VALUEND-VALUSTART+1): B$=RIGHT$(L$,LEN(L$)-VALUEND)
1080 IF NOT INRECODEMODE GOTO 1120
1090 REM Start of recoding variable
1100 FOR J=1 TO TOTALRECODES: IF VALUE$=RECODEVALUE$(J,1) THEN
VALUE$=RECODEVALUE$(J,2): DISPLAYING=1: GOTO 1120
1110 NEXT J
1120 IF NOT INREASSIGNMODE 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$+VALUE$+B$: TOTALCASES=1: IF TENS>1 THEN
PRINT: PRINT L$: TENS=1: RETURN ELSE PRINT L$: RETURN ELSE RETURN
1190 REM ***** END OF SUBROUTINE

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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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(R$)>VALULENGTH THEN PRINT INVALID$+"You have given
me"+STR$(LEN(R$))+ " characters for this value, but you originally declared it as
only"+STR$(VALULENGTH)+" characters in length!"+"HIT$+"re-input ";: GOSUB 1510:
WRONG=-1: RETURN
1340 IF VALUTYPE$="A" THEN IF LEN(R$)=VALULENGTH THEN WRONG=0: RETURN ELSE IF
LEN(R$)<VALULENGTH THEN R$=" "+R$: GOTO 1340
1350 IF VALUTYPE$<>"A" THEN IF LEN(R$)=VALULENGTH THEN WRONG=0: RETURN ELSE IF
LEFT$(R$,1)="-" OR LEFT$(R$,1)="/" THEN A$=LEFT$(R$,1): B$=RIGHT$(R$,LEN(R$)-1):
IF LEN(B$)<VALULENGTH-1 THEN B$="0"+B$: R$=A$+B$: A$="": B$="": GOTO 1350
1360 IF VALUTYPE$<>"A" THEN IF LEN(R$)=VALULENGTH THEN WRONG=0: RETURN ELSE IF
LEN(R$)<VALULENGTH THEN R$="0"+R$: GOTO 1360
1370 REM ***** END OF SUBROUTINE
1380 REM ***** TO CHECK VALUE LENGTH AND ADD LEADING ZEROS
1390 REM
1400 REM
1410 REM
1420 REM
1430 REM
1440 REM
1450 REM
1460 REM
1470 REM
1480 REM
1490 REM ***** START OF SUBROUTINE
1500 REM ***** TO INPUT A CHARACTER
1510 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
1515 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 1660: RETURN ELSE RETURN
1520 REM ***** END OF SUBROUTINE
1530 REM ***** TO INPUT A CHARACTER
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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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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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$="H": GOSUB 2550: RUN
SPSSGENDRIVE$+"SPSSMSG.S.OVR"
1680 IF R$="/MENU" THEN PRINT PLEASEWAIT$;: RESET: FLAG$="M": GOSUB 2550: RUN
SPSSGENDRIVE$+"SPSSGEN"
1690 IF R$="/STOP" THEN PRINT CHR$(12);: KILL SPSSGENDRIVE$+DATAFILE$+".TO5":
RESET: SYSTEM
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$)-1): GOTO 1660 ELSE 1660 ELSE 1660
1710 REM ***** END OF SUBROUTINE
1720 REM ***** TO INPUT A STRING
1730 REM
1740 REM
1750 REM
1760 REM
1770 REM
1780 REM
1790 REM
1800 REM
1810 REM
1820 REM
1830 REM ***** START OF SUBROUTINE
1840 REM ***** TO CHECK R$ FOR NUMERICS ONLY
1850 WRONG=0: I=1: IF LEFT$(R$,1)="+" OR LEFT$(R$,1)="-" THEN I=2
1860 FOR J=I TO LEN(R$): IF (ASC(MID$(R$,J,1))>47 AND ASC(MID$(R$,J,1))<58) OR
(ASC(MID$(R$,J,1))=46) GOTO 1880
1870 PRINT INVALID$+"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=1: 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$," ")>0 THEN R$=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$="C" AND DELIMITERLENGTH=0 AND INSTR(R$," TO ")>0 THEN X=1:
GOSUB 2120: IF WRONG THEN RETURN
2050 IF INSTR(R$,".")>0 THEN S$="comma"
2060 IF S$<>" " THEN PRINT INVALID$+"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

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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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$,X,3) <> "TO " AND X<LEN(R$)+1 THEN X=X+1: GOTO 2140 ELSE IF
X>LEN(R$) THEN RETURN ELSE Z=0: VARIABLEROOT$="": 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$) THEN S$="": RETURN
2170 REM
2180 PRINT INVALID$+"The format of your multiple variable specification is
incorrect": PRINT "Please use: ALPHAXXX TO ALPHAYYY": PRINT "where ALPHA is a
string of upper case letters": PRINT "      XXX and YYY are integer numbers, with
YYY > XXX"
2190 PRINT "WARNING: The total number of characters in each name must not exceed
eight": PRINT "      and the TO must be separated by one or more spaces":
PRINT "ADVISORY: For more details see the SPSS manual Chapter 4"
2200 PRINT HIT$+"re-input ";; GOSUB 1510: WRONG=-1: RETURN
2210 REM ***** END OF SUBROUTINE
2220 REM ***** TO CHECK FORMAT OF NAMES
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 FIND MULTICOUNT AND VARIABLEROOT$
2350 IF INSTR(X-1,R$,";")=X-1 OR INSTR(X-1,R$," ")=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+3 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$)+1 THEN
VARIABLEROOT$=VARIABLEROOT$+MID$(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$,X,Z)): X=X+Z ELSE WRONG=-1: RETURN
2400 IF LAST>FIRST THEN MULTICOUNT=LAST-FIRST+1:
VARIABLEROOT$=LEFT$(VARIABLEROOT$,LEN(VARIABLEROOT$)-LEN(STR$(LAST))+1): RETURN
ELSE WRONG=-1: RETURN
2410 REM ***** END OF SUBROUTINE
2420 REM ***** TO FIND MULTICOUNT AND VARIABLEROOT$
2430 REM
2440 REM
2450 REM
2460 REM
2470 REM
2480 REM

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

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. $$$":
WRITE #1, DATAFILE$, DELIMITER$, DIR$, DRIVE$, FLAG$, HEADING$, HIT$, IFLAG$, INVALID$, LOG
DRIVE$, MENU$, MENUA$, MENUB$, MENUC$, PLEASEGIVEME$, PLEASEWAIT$, RETURNING$, SEC$, SPSS
GENDRIVE$, THIS$, WHAT$, WHICH$, YN$, TOTALRECORDS, TOTALVARIABLES
2570 WRITE #1, TESTING: REM
2580 RESET: RETURN
2590 REM ***** END OF SUBROUTINE
2600 REM ***** TO WRITE COMMON DATA
2780 REM
2790 REM
2800 REM
2810 REM
2820 REM
2830 REM
2840 REM
2850 REM
2860 REM
2870 REM
2880 REM ***** ERROR ROUTINES
2890 IF ERR=53 AND ERL=390 THEN RESUME 410
2900 IF ERR=53 AND ERL=410 THEN RESUME 420
2910 ON ERROR GOTO 0
2920 IF R$ < "C" AND R$ < "V" AND R$ < "B" THEN PRINT INVALID$ + "Please reply either
C, V or B instead of " + R$ + HIT$ + "re-input ";: GOSUB 1510: GOTO 330
2930 REM ***** END OF SPSSGEN3.OVR

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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10 REM ***** START OF SPSSMSG.S.OVR
20 REM ***** DATE LAST EDITED 22 03 83 TIME 0930
30 REM
40 DEFINT A-Z: OPEN "I",F1,"A:SPSSGEN.$$$"
50 INPUT1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$: INPUT1,HEADING$:
INPUT1,HIT$: INPUT1,IFLAG$: INPUT1,INVALID$: INPUT1,LOGDRIVE$:
INPUT1,MENU$: INPUT1,MENUA$: INPUT1,MENUB$: INPUT1,MENUC$:
INPUT1,PLEASEGIVEME$: INPUT1,PLEASEWAIT$
60 INPUT1,RETURNING$: INPUT1,SEC$: INPUT1,SPSSGENDRIVE$: INPUT1,THIS$:
INPUT1,WHAT$: INPUT1,WHICH$: INPUT1,YN$,TOTALRECORDS,TOTALVARIABLES
70 INPUT1,TESTING:REM
80 CLOSE: KILL "A:SPSSGEN.$$$": GOSUB 220: PRINT PLEASEWAIT$,: FLAG$="M": GOSUB
1050: RUN SPSSGENDRIVE$+"SPSSGEN"
90 REM ***** END OF CONTROL PROGRAMME
100 REM
110 REM
120 REM
130 REM
140 REM
150 REM
160 REM
170 REM
180 REM
190 REM
200 REM
210 REM ***** START OF HELP SUBROUTINE
220 PRINT CHR$(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: 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: 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: PRINT
270 PRINT"For more, select from the following: ": PRINT: 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 R$="C" GOTO 300
ELSE IF R$="A" GOTO 460 ELSE IF R$="R" GOTO 540 ELSE FLAG$="M": RETURN
290 REM ***** START OF HELP C
300 PRINT CHR$(12)+"SPSSGEN operates as follows: ": PRINT: PRINT: PRINT: PRINT"1
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: 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: PRINT

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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320 PRINT: PRINT'3 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: PRINT'Hit any key to continue ";; GOSUB 730
340 PRINT CHR$(12)+"At the variable definition stage you should have to hand: "
350 PRINT: PRINT' (a) a schedule of variables (but a note of the total
number being": PRINT' defined is not necessary). If you need to add new
variables at a": PRINT' later stage, this is done very simply by creating
a completely"
360 PRINT' new file using SPSSGEN and then using SPSS to combine the
new": PRINT' variables using the ADD DATA LIST control card.": PRINT:
PRINT' (b) a note of the maximum length of data record you want to use."
370 PRINT' Although SPSS can use records of up to 255 characters, many
main-": PRINT' frames (or at least the data communication lines to
mainframes)": PRINT' cannot. A common limit is 132 characters; the old
'cards' used 80"
380 PRINT' SPSSGEN is restricted to a maximum of 99 data records per
data": PRINT' case so, if this is likely to be a limiting factor, specify
the": PRINT' longest record length possible.": PRINT
390 PRINT' (c) a note of the delimiting characters, if any, you want to use
to": PRINT' separate the values you assign to the variables in each case.";
400 PRINT' Using a single space considerably eases the problem of checking
&": PRINT' correcting your data after entry. Using a single comma makes
your"
410 PRINT' data accessible to most microcomputer programmes. Using
nothing": PRINT' at all considerably reduces the size of your data files."
420 PRINT: PRINT'Hit any key to continue ";; GOSUB 730: PRINT CHR$(12): PRINT:
PRINT: PRINT: PRINT: PRINT: PRINT: PRINT
430 PRINT'For more, select from the following: ": PRINT: PRINT'H SPSSGEN HELP:
Introduction": 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"
440 PRINT' HIGH LEVEL MENU: Hit any other key ";; GOSUB 730: IF R$='H' GOTO 220
ELSE IF R$='A' GOTO 460 ELSE IF R$='R' GOTO 540 ELSE FLAG$='M': RETURN
450 REM ***** START OF HELP A
460 PRINT CHR$(12)+"SPSSGEN OPTION A operates as follows: ": PRINT: PRINT'1 You
specify the name of the file to which you wish to add data cases. Then":
PRINT' SPSSGEN opens that file for you to go ahead. Opening a file can take a
while"
470 PRINT' so I suggest if it takes longer than a couple of minutes then you
could try": PRINT' partitioning off the last case to a continuation file.
Make sure that you"
480 PRINT' copy across the SPSS CONTROL CARDS. Without the DATA LIST
CARD, SPSSGEN": PRINT' cannot retrieve the format information necessary to add
new cases.": PRINT
490 PRINT'2 SPSSGEN has a very flexible Fast Repeat option incorporated into
'Add cases'.": PRINT' Many cases of data are clustered and so have the same
values recurring for": PRINT' several cases on the same variable or variables.
";
500 PRINT'Specifying the fast Repeat": PRINT' option enables you to avoid the
tedium of entering these data for each case.": PRINT' SPSSGEN will remember the
data and write them for you.": PRINT
505 PRINT'3 If you make a mistake while entering data for a case, you can kill
that case": PRINT' simply by typing /KILL"
510 PRINT: PRINT'For more, select from the following: ": PRINT: PRINT'H SPSSGEN

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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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$="H" GOTO 220
ELSE IF R$="C" GOTO 300 ELSE IF R$="R" GOTO 540 ELSE FLAG$="M": RETURN
530 REM ***** START OF HELP R
540 PRINT CHR$(12)+"SPSSGEN OPTION R operates as follows: ": PRINT
545 PRINT"1 You specify the name of the file you wish to recode.": PRINT:
PRINT"2 Then you indicate whether or not you want to: ": PRINT" (a) recode the
values assigned to a single variable; or"
550 PRINT" (b) reassign the numbers that SPSSGEN has assigned to your cases;
or": PRINT" (c) both.": PRINT: PRINT"You might, for example, want to recode a
variable to correct errors you have": PRINT"made in your coding, or to change
your ";
560 PRINT"coding scheme after a reassessment of": PRINT"its structure. Up to 50
values of a single variable can be recoded in one pass": PRINT"of the data.":
PRINT"You might, for example, also want to reassign case numbers if you are
using"
570 PRINT"them to control for the completeness or accuracy of your data set and
you sub-": PRINT"sequently decide to insert or delete cases. This might be
important if you are": PRINT"using a well-defined sub-file structure."
580 PRINT: PRINT"For more, select from the following: ": PRINT: PRINT"H SPSSGEN
HELP: Introduction" : PRINT"C SPSSGEN OPTION C: Create a new SPSS raw data
file": PRINT"A SPSSGEN OPTION A: Add cases to an SPSS raw data file"
590 PRINT" HIGH LEVEL MENU: Hit any other key ";: GOSUB 730: IF R$="H" 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

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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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 OPEN"O",F1,"A:SPSSGEN.$$$":
WRITEF1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$,HEADING$,HIT$,IFLAG$,INVALID$,LOG
DRIVE$,MENU$,MENUA$,MENUB$,MENUC$,PLEASEGIVEME$,PLEASEWAIT$,RETURNING$,SEC$,SPSS
GENDRIVE$,THIS$,WHAT$,WHICH$,YN$,TOTALRECORDS,TOTALVARIABLES
1070 WRITEF1,TESTING:REM
1080 RESET: RETURN
1090 REM ***** END OF SPSSMSG.S.OVR

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

10 REM ***** START OF SPSSGENW.OVR
20 REM ***** DATE LAST EDITED 15 12 82 TIME 1515
30 REM
40 DEFINT A-Z: OPEN "I",F1,"A:SPSSGEN. $$$"
50 INPUT1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$: INPUT1,HEADING$:
INPUT1,HIT$: INPUT1,IFLAG$: INPUT1,INVALID$: INPUT1,LOGDRIVE$:
INPUT1,MENU$: INPUT1,MENUA$: INPUT1,MENUB$: INPUT1,MENUC$:
INPUT1,PLEASEGIVEME$: INPUT1,PLEASEWAIT$
60 INPUT1,RETURNING$: INPUT1,SEC$: INPUT1,SPSSGENDRIVE$: INPUT1,THIS$:
INPUT1,WHAT$: INPUT1,WHICH$: INPUT1,YN$,TOTALRECORDS,TOTALVARIABLES
70 INPUT1,TESTING:REM
80 CLOSE: KILL "A:SPSSGEN. $$$": IF FLAG$="W" THEN GOSUB 150
90 FLAG$="M": GOSUB 2400: RUN SPSSGENDRIVE$+"SPSSGEN"
100 REM
110 REM
120 REM
130 REM ***** START OF SUBROUTINE
140 REM ***** TO CREATE WORKING COPIES OF SPSSGEN
150 PRINT CHR$(12)+"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 2010: RESET
165 IF R$="C" THEN COMPILING=-1: PRINT"NOTE: compiler version selected." ELSE
PRINT"NOTE: compiler version NOT selected."
170 PRINT PLEASEGIVEME$+"programme files you want to create: ": PRINT: PRINT" 0
SPSSGEN.BAS 1 SPSSGEN1.OVR 2 SPSSGEN2.OVR 3 SPSSGEN3.OVR M SPSSMSG.S.OVR":
PRINT
180 PRINT"Hit the RETURN key to create all files. ";: GOSUB 2010: IF R$<"0" AND
R$<"1" AND R$<"2" AND R$<"M" AND R$<CHR$(13) GOTO 150 ELSE PRINT"NOTE: ";:
IF R$=CHR$(13) THEN PRINT"ALL files selected." ELSE PRINT R$+" selected."
185 PRINT: PRINT"I shall print a + for every ten lines of programme written"
190 IF R$="0" OR R$=CHR$(13) THEN PRINT: PRINT"Starting SPSSGEN.BAS ";:
OPEN "O",F1,"B:SPSSGEN.BAS": OPEN "I",F2,"A:SPSSGEN.BAS": L=0
200 IF R$="0" OR R$=CHR$(13) THEN IF EOF(2) THEN PRINT: CLOSE ELSE LINE
INPUT2,L$: IF INSTR(L$," REM")>0 OR INSTR(L$,":REM")>0 GOTO 200 ELSE GOSUB 350:
GOSUB 1290: L=L+1: PRINT1,L$: IF (L MOD 10)=0 THEN PRINT"+ ";: GOTO 200 ELSE
GOTO 200
210 IF R$="1" OR R$=CHR$(13) THEN PRINT: PRINT"Starting SPSSGEN1.OVR ";:
OPEN "O",F1,"B:SPSSGEN1.OVR": OPEN "I",F2,"A:SPSSGEN1.OVR": L=0
220 IF R$="1" OR R$=CHR$(13) THEN IF EOF(2) THEN PRINT: CLOSE ELSE LINE
INPUT2,L$: IF INSTR(L$," REM")>0 OR INSTR(L$,":REM")>0 GOTO 220 ELSE GOSUB 450:
GOSUB 1290: L=L+1: PRINT1,L$: IF (L MOD 10)=0 THEN PRINT"+ ";: GOTO 220 ELSE
GOTO 220
230 IF R$="2" OR R$=CHR$(13) THEN PRINT: PRINT"Starting SPSSGEN2.OVR ";:
OPEN "O",F1,"B:SPSSGEN2.OVR": OPEN "I",F2,"A:SPSSGEN2.OVR": L=0
240 IF R$="2" OR R$=CHR$(13) THEN IF EOF(2) THEN PRINT: CLOSE ELSE LINE
INPUT2,L$: IF INSTR(L$," REM")>0 OR INSTR(L$,":REM")>0 GOTO 240 ELSE GOSUB 870:
GOSUB 1290: L=L+1: PRINT1,L$: IF (L MOD 10)=0 THEN PRINT"+ ";: GOTO 240 ELSE
GOTO 240
250 IF R$="3" OR R$=CHR$(13) THEN PRINT: PRINT"Starting SPSSGEN3.OVR ";:
OPEN "O",F1,"B:SPSSGEN3.OVR": OPEN "I",F2,"A:SPSSGEN3.OVR": L=0
260 IF R$="3" OR R$=CHR$(13) THEN IF EOF(2) THEN PRINT: CLOSE ELSE LINE
INPUT2,L$: IF INSTR(L$," REM")>0 OR INSTR(L$,":REM")>0 GOTO 260 ELSE GOSUB

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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1200: GOSUB 1290: L=L+1: PRINT#1,L$: IF (L MOD 10)=0 THEN PRINT"+ ";: GOTO 260
ELSE GOTO 260
270 IF R$="M" OR R$=CHR$(13) THEN PRINT: PRINT"Starting SPSSMSG.S.OVR ";:
OPEN"O",#1,"B:SPSSMSG.S.OVR": OPEN"1",#2,"A:SPSSMSG.S.OVR": L=0
280 IF R$="M" OR R$=CHR$(13) THEN IF EOF(2) THEN PRINT: CLOSE ELSE LINE
INPUT#2,L$: IF INSTR(L$," REM")>0 OR INSTR(L$,":REM")>0 GOTO 280 ELSE GOSUB
1290: L=L+1: PRINT#1,L$: IF (L MOD 10)=0 THEN PRINT"+ ";: GOTO 280 ELSE GOTO 280
290 RESET: PRINT: PRINT CHR$(7)+"I've finished writing your working copies":
PRINT"Hit any key to return to the high level menu ";: GOSUB 2010: RETURN
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 SPSSGEN.BAS VARIABLE NAMES
345 REM This is executed BEFORE the COMMON variable names
350 LONG$="RECOGNISE$" : SHORT$="V1$" : GOSUB 1860
355 LONG$="FILENAME$" : SHORT$="V2$" : GOSUB 1860
360 LONG$="ASSUME$" : SHORT$="V3$" : GOSUB 1860
370 LONG$="COLUMN$" : SHORT$="V4$" : GOSUB 1860
380 LONG$="DATA LIST CARD EXISTS" : SHORT$="V1" : GOSUB 1860: RETURN
400 REM ***** END OF DICTIONARY
401 REM ***** OF SPSSGEN.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 SPSSGEN1.OVR VARIABLE NAMES
440 REM This is executed BEFORE the COMMON names
450 LONG$="MULTISPECIFICATION$" : SHORT$="V1$" : GOSUB 1860
455 LONG$="TEMP DATA LIST CARD$" : SHORT$="V2$" : GOSUB 1860
460 LONG$="MULTIVALUETYPE$" : SHORT$="V3$" : GOSUB 1860
480 LONG$="DATA LIST CARD$" : SHORT$="V4$" : GOSUB 1860
490 LONG$="PREVALUETYPE$" : SHORT$="V5$" : GOSUB 1860
500 LONG$="RECODE VALUE$" : SHORT$="V6$" : GOSUB 1860
510 LONG$="TOTAL RECORD$" : SHORT$="V7$" : GOSUB 1860
540 LONG$="UPDATE$" : SHORT$="V8$" : GOSUB 1860
560 LONG$="DATA LIST CARD EXISTS" : SHORT$="V1" : GOSUB 1860
570 LONG$="MULTI RECORD NUMBER" : SHORT$="V2" : GOSUB 1860
580 LONG$="MAX RECORD LENGTH" : SHORT$="V3" : GOSUB 1860

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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590 LONG$='MULTIVALLENGTH'      : SHORT$='V4' : GOSUB 1860
600 LONG$='PRERECORDNUMBER'      : SHORT$='V5' : GOSUB 1860
610 LONG$='INREASSIGNMODE'       : SHORT$='V6' : GOSUB 1860
620 LONG$='PREVALLENGTH'         : SHORT$='V7' : GOSUB 1860
640 LONG$='INRECODEMODE'         : SHORT$='V8' : GOSUB 1860
660 LONG$='TOTALRECODES'         : SHORT$='V9' : GOSUB 1860
670 LONG$='REASSIGNING'          : SHORT$='V10' : GOSUB 1860
690 LONG$='VALUDECIMAL'          : SHORT$='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$='SINGLEASKVARIABLE$'    : SHORT$='V1$' : GOSUB 1860
880 LONG$='SINGLEASKVALUTYPE$'    : SHORT$='V2$' : GOSUB 1860
890 LONG$='NEXTVARIABLE$'        : SHORT$='V3$' : GOSUB 1860
900 LONG$='ASKCHECKED$'          : SHORT$='V4$' : GOSUB 1860
910 LONG$='SUPERFAST$'           : SHORT$='V5$' : GOSUB 1860
920 LONG$='CASEDATA$'           : SHORT$='V6$' : GOSUB 1860
930 LONG$='PREVALUE$'           : SHORT$='V7$' : GOSUB 1860
940 LONG$='ASK$'                 : SHORT$='V8$' : 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$='NUMBERCHECKED'        : SHORT$='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$='DOESASKEEXIST'       : SHORT$='V9' : GOSUB 1860
1025 LONG$='SCREENWIDTH'         : SHORT$='V10' : GOSUB 1860
1030 LONG$='SINGLEVALUE'          : SHORT$='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$='REPEATNO'            : SHORT$='V16' : GOSUB 1860
1090 LONG$='LASTASKS'            : SHORT$='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

```


PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

1140 REM ***** END OF DICTIONARY
1150 REM ***** OF SPSSGEN2.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 SPSSGEN3.OVR VARIABLE NAMES
1199 REM This is executed BEFORE the COMMON names
1200 LONG$='RECODEVALUE$' : SHORT$='V1$' : GOSUB 1860
1205 LONG$='RECODE$' : SHORT$='V2$' : GOSUB 1860
1207 LONG$='CASE$' : 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 SPSSGEN3.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$='MULTIVARIABLE$' : SHORT$='C1$' : GOSUB 1860
1300 LONG$='PLEASEGIVEME$' : SHORT$='C2$' : GOSUB 1860
1310 LONG$='SPSSGENDRIVE$' : SHORT$='C3$' : GOSUB 1860
1315 LONG$='VARIABLEROOT$' : SHORT$='C4$' : GOSUB 1860
1320 LONG$='PLEASEWAIT$' : SHORT$='C5$' : GOSUB 1860
1330 LONG$='DELIMITERS$' : SHORT$='C6$' : GOSUB 1860
1350 LONG$='RETURNING$' : SHORT$='C7$' : GOSUB 1860
1360 LONG$='DATAFILE$' : SHORT$='C8$' : GOSUB 1860
1370 LONG$='LOGDRIVE$' : SHORT$='C9$' : GOSUB 1860
1380 LONG$='VALUTYPE$' : SHORT$='C10$' : GOSUB 1860
1390 LONG$='VARIABLE$' : SHORT$='C11$' : GOSUB 1860
1400 LONG$='HEADING$' : SHORT$='C12$' : GOSUB 1860
1410 LONG$='INVALID$' : SHORT$='C13$' : GOSUB 1860
1420 LONG$='DRIVE$' : SHORT$='C14$' : GOSUB 1860
1430 LONG$='IFLAG$' : SHORT$='C15$' : GOSUB 1860

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

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1440 LONG$="MENUA$": SHORT$="C16$": GOSUB 1860
1450 LONG$="MENUB$": SHORT$="C17$": GOSUB 1860
1460 LONG$="MENC$": SHORT$="C18$": GOSUB 1860
1470 LONG$="WHICH$": SHORT$="C19$": GOSUB 1860
1480 LONG$="VALUES$": SHORT$="C20$": GOSUB 1860
1490 LONG$="MENU$": SHORT$="C21$": GOSUB 1860
1500 LONG$="FLAG$": SHORT$="C22$": GOSUB 1860
1510 LONG$="THIS$": SHORT$="C23$": GOSUB 1860
1520 LONG$="WHAT$": SHORT$="C24$": GOSUB 1860
1530 LONG$="DIR$": SHORT$="C25$": GOSUB 1860
1540 LONG$="HIT$": SHORT$="C26$": GOSUB 1860
1550 LONG$="SEC$": SHORT$="C27$": GOSUB 1860
1570 LONG$="DELIMITERLENGTH": SHORT$="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$="TOTALRECORDS": SHORT$="C6": GOSUB 1860
1605 LONG$="MULTICOUNT": SHORT$="C7": GOSUB 1860
1610 LONG$="TOTALCASES": SHORT$="C8": GOSUB 1860
1620 LONG$="VALULENGTH": SHORT$="C9": GOSUB 1860
1630 LONG$="VALUSTART": SHORT$="C10": GOSUB 1860
1640 LONG$="VALUEND": SHORT$="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$="TENS": SHORT$="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
1860 I=INSTR(L$,LONG$): IF I>0 THEN A$=LEFT$(L$,I-1): B$=RIGHT$(L$,LEN(L$)-
LEN(A$)-LEN(LONG$)): L$=A$+SHORT$+B$: GOTO 1860 ELSE RETURN
1870 REM ***** END OF SUBROUTINE
1880 REM ***** TO ABBREVIATE VARIABLE NAMES
1890 REM
1900 REM
1910 REM
1920 REM

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PROFESSIONAL ACCOUNTING STANDARDS SETTING PROCESSES IN THE UK

```

1930 REM
1940 REM
1950 REM
1960 REM
1970 REM
1980 REM
1990 REM ***** START OF SUBROUTINE
2000 REM ***** TO INPUT A CHARACTER
2010 Z$=INPUT$(1): IF 96<ASC(Z$) AND ASC(Z$)<123 THEN Z$=CHR$(ASC(Z$)-32)
2015 R$=Z$: IF R$="/" THEN PRINT R$;: GOSUB 2160: RETURN ELSE RETURN
2020 REM ***** END OF SUBROUTINE
2030 REM ***** TO INPUT A CHARACTER
2040 REM
2050 REM
2060 REM
2070 REM
2080 REM
2090 REM
2100 REM
2110 REM
2120 REM
2130 REM
2140 REM ***** START OF SUBROUTINE
2150 REM ***** TO INPUT A STRING
2160 Z$=INPUT$(1): IF Z$=CHR$(13) THEN RETURN ELSE IF 96<ASC(Z$) AND ASC(Z$)<123
THEN Z$=CHR$(ASC(Z$)-32)
2165 IF Z$>CHR$(8) AND Z$>CHR$(127) THEN PRINT Z$;: R$=R$+Z$
2170 IF R$="/HELP" THEN FLAG$="H": PRINT PLEASEWAIT$;: RESET: GOSUB 2400: RUN
SPSSGENDRIVE$+"SPSSMEGS.OVR"
2180 IF R$="/MENU" THEN FLAG$="M": PRINT PLEASEWAIT$;: RESET: GOSUB 2400: RUN
SPSSGENDRIVE$+"SPSSGEN"
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)+"
"+CHR$(8);: R$=LEFT$(R$,LEN(R$)-1): GOTO 2160 ELSE GOTO 2160 ELSE GOTO 2160
2210 REM ***** END OF SUBROUTINE
2220 REM ***** TO INPUT A STRING
2230 REM
2240 REM
2250 REM
2260 REM
2270 REM
2280 REM
2290 REM
2300 REM
2310 REM
2320 REM
2380 REM ***** START OF SUBROUTINE
2390 REM ***** TO WRITE COMMON DATA
2400 OPEN"O",F1,"A:SPSSGEN.$$$":
WRITEF1,DATAFILE$,DELIMITER$,DIR$,DRIVE$,FLAG$,HEADING$,HIT$,IFLAG$,INVALID$,LOG
DRIVE$,MENU$,MENUA$,MENUB$,MENC$,PLEASEGIVEME$,PLEASEWAIT$,RETURNING$,SEC$,SPSS
GENDRIVE$,THIS$,WHAT$,WHICH$,YN$,TOTALRECORDS,TOTALVARIABLES
2420 WRITEF1,TESTING:REM
2430 RESET: RETURN
2440 REM ***** END OF SPSSGENW.OVR

```