



SUBSTANCE OVER FORM

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- * **Introduction and message**
- * **The concept**
- * **The early abuses**

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- * **FRS 5**
- * **Further international abuses**
- * **Principles not Rules**
- * **IFAC International Ethical Standards**

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- * **The credit crunch and expenses**
- * **The Message**
- * **Back to Principles**
- * **Conclusion**