



# **SUBSTANCE OVER FORM**

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# SUBSTANCE OVER FORM



- \* **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**