



Australian Nonprofit Accounting Standards Research Program

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AFAANZ 2022

SIG 6: Public Sector and Not-for-profit Accounting Interest Group



@NFPUWA



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Project principles

- 1) Community interest the primary focus
- 2) Cost / benefit calculus
- 3) Evidence-based policy
- 4) Sector sustainability is critical for social and economic outcomes
- 5) Keep it simple
- 6) Build capacity within the sector
- 7) Take the time to get it right

AASB

CAANZ

CPA Australia

Volunteering Australia

Objectives

- 1) Utility Highest Priority: Users, Funders, Regulators
- 2) Focused on proportionate and effective response to transparency and accountability requirements
- 3) Support regulatory process
- 4) Support increased research into the area across the Academe

Current Projects

Title	Project Lead	Link/Status
Nonprofit Earnings Management	Dane Etheridge	(Link)
Nonprofit Asset Valuation	Vien Chu	In Progress
Nonprofit User Identification	Ushi Ghoorah	In Progress
Reporting & Valuation of Volunteer Contributions	Craig Furneaux	In Progress
Decision Usefulness	David Gilchrist	(Link)
Charities & Crises: Options for Sustainability	Huo Luong	In Progress
Small Nonprofits Auditing	Prerana Agrawal	In Progress
Nonprofit Auditing	Prerana Agrawal	In Progress
Nonprofit Financial Reporting Literacy Project	Alison Preston	In Progress
Nonprofit Financial Tools Support Project	Ushi Ghoorah	In Progress
Human Services Indexation Project	David Gilchrist	In Progress

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<http://www.research.uwa.edu.au/not-for-profits-uwa>