

## Please update your link you have opened a superseded Policy

The current **Accounting Policy** is published at:

<https://www.gs.unsw.edu.au/policy/documents/accountingpolicy.pdf> and is effective from **5 May 2016**.

Historical versions **31 December 2013 to 4 May 2016** -15 Accounting Policies have been superseded by this Policy:

- Accounting Policy - Financial Reporting
- Accounting Policy - Foreign Currency Translation
- Accounting Policy - Impairment of Assets
- Accounting Policy - Intangible Assets
- Accounting Policy - Inventories
- Accounting Policy - Investments and Other Financial Assets
- Accounting Policy - Investments in Associates and Joint Ventures
- Accounting Policy - Leases
- Accounting Policy - Non-Current Assets Held for Sale and Discontinued Operations
- Accounting Policy - Payables and Borrowings
- Accounting Policy - Property, Plant and Equipment
- Accounting Policy - Provisions and Employee Benefits
- Accounting Policy - Revenue Recognition
- Accounting Policy - Taxes
- Accounting Policy - Trade Receivables