**Useful Links**

If you are interested in topical information about specific rules and regulations regarding financial reporting, then there are two particularly informative online sources to consider.

The first is the accounting standard-setters themselves, notably the International Accounting Standards Board (IASB), and, for the USA, the Financial Accounting Standards Board (FASB):

[www.iasb.org](http://www.iasb.org)   
[www.fasb.org](http://www.fasb.org)

The second is the websites of the Big Four accounting firms:

Deloitte – [www.deloitte.com](http://www.deloitte.com)  
Ernst & Young – [www.ey.com](http://www.ey.com)  
KPMG – [www.kpmg.com](http://www.kpmg.com)  
PriceWaterhouseCoopers – [www.pwc.com](http://www.pwc.com)

which have a wealth of downloadable information.