



SEC Handbook: Rules and Forms for Financial Statements and Related Disclosures

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The Mid-Year Edition of the 2014 SEC Handbook: Rules and Forms for Financial Statements and Related Disclosures reproduces the latest requirements, as of July 15, 2014, for preparing financial statements and related disclosure documents filed with the SEC.

The SEC Handbook is a portable, affordable and current resource with the latest SEC rules, forms, interpretations and other materials specifically related to preparing financial statements and other SEC disclosure documents. The scope is broad enough to serve as a complete reference for anyone whose practice touches on SEC disclosure rules (e.g., transactional attorneys, corporate counsel, corporate governance professionals, etc.).

The SEC Handbook includes the full-text of: Regulations S-K, S-X, S-T; selected rules and forms under the 1934 Act; Industry Guides; Staff Accounting Bulletins and the Codification of Financial Reporting Policies. The 2014 Mid-Year Edition includes the following new and updated material:

- New Rule 0-13, which governs the process in which market participants engaged in cross-border swaps activities can apply to the SEC to use comparable foreign regulatory requirements to comply with the Dodd-Frank Act.
- Staff Legal Bulletin No. 20
- Amendments to Regulation S-T

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