



2013 SEC Handbook: Rules and Forms for Financial Statements and Related Disclosure, 23rd Edition

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The *2013 SEC Handbook: Rules and Forms for Financial Statements and Related Disclosure, 23rd Edition*, reproduces the latest requirements, as of November 2012, 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.).

It includes the full-text of: Regulations S-K, S-X, S-T; selected rules and forms under the *1934 Act*; the *Sarbanes-Oxley Act*; Industry Guides; Staff Accounting Bulletins; and the Codification of Financial Reporting Policies.

The *2013 Edition* includes the following new and updated material:

- Updates to Forms 8-K, 10-Q, 20-F, 40-F, S-3, F-8, F-9, F-10 and F-80
- Amendments to Regulation S-T (e.g., Items 10, 101, 301 and 405)
- Updated *Exchange Act* rules, including new Rule 13p-1 (Conflict Minerals Rule) and Form SD
- Staff Legal Bulletin 14G (shareholder proposals)

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