Accounting Standards in APA

By Logan Miller

Often, we’re tasked with citing common sources that are nevertheless receive no mention in our chosen style manuals. For UNR College of Business students, accounting standards are one such example. The following resource offers guidance on how to cite these standards in your writing based on Lee’s (2017) APA Style Blog post.

In-Text Citations

Full in-text citations should list the organization, year, and the specific sections referenced. For the PCAOB Auditing Standards, numbers refer to chapter and paragraphs. For the FASB Accounting Standards Codification, the numbers refer to area, topic, subtopic, and section.

According to the Public Company Accounting Oversight Board (PCAOB), auditors cannot act as lawyers, despite having knowledge of commercial law (2016, 1001.04).

A vendor can list a consideration on their income statement as a cost, if the customer provided assets or services (Financial Accounting Standards Board [FASB], 2009, 605-50-45-1).

If you’ve provided the full name of the organization previously in text, the acronym can be substituted.

References

For reference page entries, include this information: organization name and acronym date of publication, title, section information, and retrieval statement (URL or database name). If the standard has recently undergone reorganization, include the specific adoption date.


Remember, with any nonstandard reference, due diligence is required of the writer. This may include consulting with an instructor to determine her specific expectations.