◎ CFO Eyes

• Finance Templates & Policy Documents

Finance Manual

Accounting Principles, Policies & Procedures

Ready-made. Peer-reviewed. Built by CFOs, for finance teams.

This Finance Manual provides a comprehensive, ready-to-use framework covering accounting principles, financial close procedures, internal controls and reporting standards for growing companies. Customize the highlighted fields and adapt to your applicable accounting framework.

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How to Use This Manual

Getting started

This Finance Manual is designed as a ready-to-use framework. Fields in [brackets] indicate content that should be customised to reflect your company's specific circumstances, legal entity name, applicable accounting framework and internal thresholds.

Customisation checklist

– Replace [Company Name] with your legal entity name throughout
– Select your applicable accounting framework (IFRS / US GAAP / Local GAAP) in Section 2
– Confirm materiality thresholds in Sections 3 and 5 with your auditor
– Update the authorisation matrix in Section 11 to reflect your actual signatories
– Review and localise all tax references in Section 9
– Have the manual approved by the Board or equivalent governance body before use

1. Purpose and Scope

Why this manual exists and who it covers

[Company Name] ("the Company") is committed to maintaining accurate, consistent and transparent financial records. This Finance Manual establishes the accounting principles, policies and procedures that govern all financial reporting, record-keeping and internal control activities of the Company.

The manual applies to all employees, contractors and subsidiaries involved in financial transactions, record-keeping or reporting, and covers:

- All legal entities within the [Company Name] group
- All financial periods from the effective date stated on the cover
- Transactions recorded in any currency

Policy owner

This manual is owned by the Chief Financial Officer (CFO) or equivalent finance lead.
Any material departure from the policies set out herein must be approved in writing by the CFO.
The manual shall be reviewed at least annually and updated to reflect changes in applicable regulations.

2. Regulatory Framework

The rules we follow

2.1 Applicable Accounting Standards

The Company prepares its financial statements in accordance with [select one]:

Framework	Jurisdiction / Applicability	Primary Guidance
IFRS (International Financial Reporting Standards)	Cross-border / listed entities	IASB standards and interpretations (IFRIC)
US GAAP	US entities or US-listed	FASB Accounting Standards Codification (ASC)