EVENTS AFTER THE BALANCE SHEET DATE

Contingencies and Events occurring after the balance sheet date (AS 4)

Vs

Events after Reporting Period (IAS 10)

International Federation of Accountants. International Auditing Practices Committee

International Auditing Standards in the United States Asokan Anandarajan, Gary Kleinman, 2021-06-15 This book is a tool that students faculty and practitioners can use to better understand the relationship between US PCAOB auditing standards and IFAC IAASB auditing standards With time the designations of US PCAOB standards were reorganized from the initial publication of this book Accordingly we have added to this addition an Appendix Appendix 1 It shows the correlation of the old designation of PCAOB auditing standards before reorganization and the new designations for these standards We also have added a second appendix Appendix 2 The latter presents the PCAOB standards the related AICPA standards and the IFAC IAASB standards We suggest bookmarking the Appendices and referring back to them as you use the text Auditing and Assurance Augustine Addo, Baba Adibura Seidu , Yaw Ndori Queku , This book is a testament to the power of collaboration and the collective effort of a diverse group of individuals It is not solely the product of the co authors but also the numerous professionals and students who contributed to the development of our ideas and enriched the knowledge presented within We first express our gratitude to the professional accountants who provided their valuable assistance Furthermore we extend our appreciation to the Institute of Chartered Accountants Ghana ICAG its members and the management for their support and expertise in contributing to this creation We also thank Samuel Acquah of Cape Coast Technical University CCTU for his immense assistance in the formatting and proofreading Additionally we would like to express our gratitude to the current and past students of ICAG University of Cape Coast UCC Cape Coast Technical University CCTU University of Professional Studies Accra UPSA Kwame Nkrumah University of Science and Technology KNUST University of Ghana UG as well as the students of other Universities in Ghana who provided us with valuable feedback We are also grateful to our colleagues and friends who provided valuable insights and feedback on various aspects of the book Their input helped us refine our ideas and ensure that the content was both accurate and relevant to the field of auditing Lastly we acknowledge the indispensable support of our families namely the Addo s family Seidu s family and Ndori s family without whom such a monumental undertaking would not have been possible **Wiley International Trends in** Financial Reporting under IFRS Abbas A. Mirza, Nandakumar Ankarath, 2012-10-05 Wiley International Financial

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