

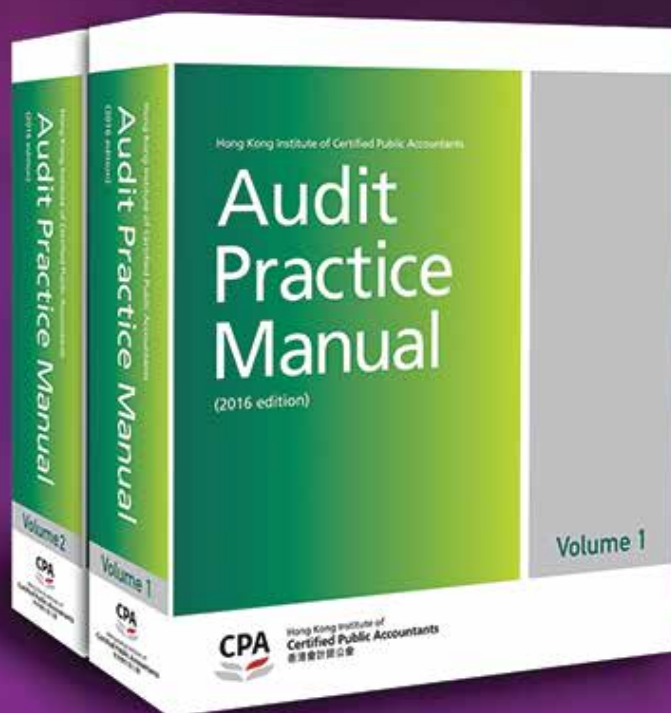


Hong Kong Institute of Certified Public Accountants

Audit Practice Manual

(2016 edition)

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