

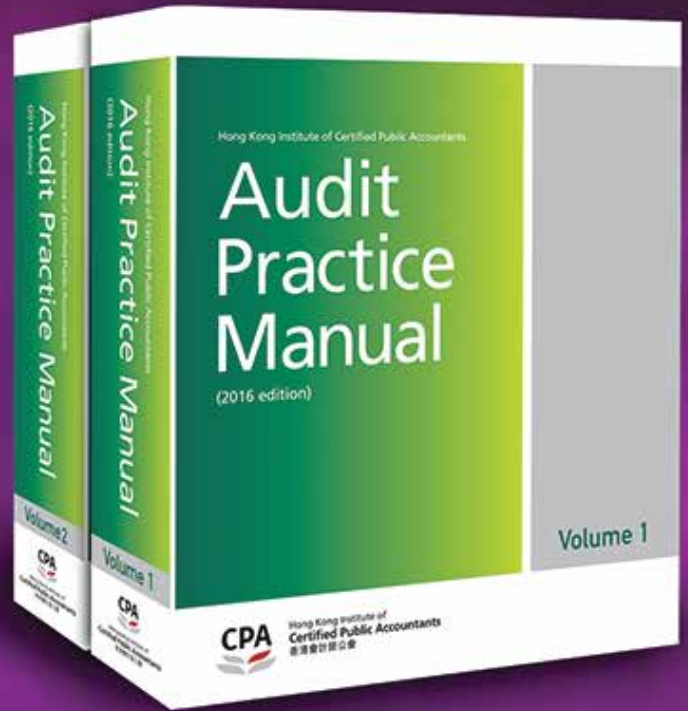


Hong Kong Institute of Certified Public Accountants

Audit Practice Manual

(2016 edition)

HKICPA Audit Practice Manual (2016 edition) is a reference tool ensuring that audit work is carried out efficiently and effectively, with customizable documentation templates and sample audit files. It adopts a risk approach to determine the extent of audit work required for an audit client.



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