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balance sheet, and relevant receipts
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Auditing and Assurance in Hong Kong is not only designed for the university students and the candidates preparing their professional accountancy examinations of HKICPA, ACCA, AIA,

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HKAAT and LCCI, but also served as a quick reference to the professional accountants and practitioners in Hong Kong.

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Companies are required to file the audit with compliance to the local area's

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government rules (HKFRSs for auditing in Hong Kong, IFRSs for auditing internationally). Companies located in Hong Kong need to submit their audited financial statements with their Profits Tax Return to the Inland Revenue Department. What is Statutory Audit?

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In addition, the Hong Kong Inland Revenue Department requires the company to submit the audited financial statements for tax purposes each year while submitting a Profits Tax Return. Besides, audited financial statements also used for bank financing arrangements and Government grants

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622), all companies incorporated in Hong Kong are required to have an annual audit.

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ASSURANCE. The Hong Kong Institute of Certified Public Accountants is the only body authorised by law to set and

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promulgate financial reporting, auditing and ethical standards for professional accountants in Hong Kong. We are grateful for the opportunity to provide you with our comments on this Consultation Paper (CP).

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HKSAs, HKSREs, HKSAEs, HKSIRs and HKSRs are collectively referred to as Hong Kong Engagement Standards. HKSAs are to be applied in the audit of historical financial information. HKSREs are to be applied in the review of historical financial information.

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Auditing & Assurance Under the Company ordinance (Cap.622) of the Laws of Hong Kong, a company's directors must prepare for each financial year financial statements that comply with sections 380 and 383. The financial statements must be audited by Hong Kong Certified Public Accountants

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quick reference to the professional accountants and practitioners in Hong Kong.

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Auditing & Assurance. Statutory Audit. Under the Company ordinance (Cap.622) of the Laws of Hong Kong, a company's

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directors must prepare for each financial year financial statements that comply with sections 380 and 383. The financial statements must be audited by Hong Kong Certified Public Accountants (Practising).

**Auditing & Assurance - SOAR
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Author: Ferdinand A. GUL Publisher: City University of HK Press ISBN: 9629371413 Size: 16.29 MB Format: PDF, Mobi View: 3050 Get Books This second edition is thoroughly revised to take into account the new Hong Kong Standards on Quality Control, Auditing, Assurance and Related Services, and the numerous developments of a full range

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