



**AUDITING**  
**A RISK-BASED APPROACH TO**  
**CONDUCTING A QUALITY AUDIT**  
9th Edition



Karla M. Johnstone | Audrey A. Gramling | Larry E. Rittenberg

**CHAPTER 13**  
**AUDITING DEBT OBLIGATIONS AND**  
**STOCKHOLDERS' EQUITY TRANSACTIONS**



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**LEARNING OBJECTIVES**

1. Identify the significant accounts, disclosures, and relevant assertions in auditing debt obligations and stockholders' equity transactions
2. Identify and assess inherent risks of material misstatement associated with debt obligations and stockholders' equity transactions
3. Identify and assess fraud risks of material misstatement associated with debt obligations and

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**N Colangelo**



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## Embracing the Melody of Term: An Psychological Symphony within **Johnstone 9e Auditing Chapter4 Pptfinal**

In a global consumed by screens and the ceaseless chatter of instantaneous interaction, the melodic beauty and mental symphony produced by the published word often diminish into the backdrop, eclipsed by the relentless sound and distractions that permeate our lives. However, set within the pages of **Johnstone 9e Auditing Chapter4 Pptfinal** a marvelous fictional prize overflowing with organic feelings, lies an immersive symphony waiting to be embraced. Crafted by an outstanding composer of language, that fascinating masterpiece conducts visitors on a mental trip, skillfully unraveling the hidden songs and profound influence resonating within each cautiously crafted phrase. Within the depths of this touching review, we will explore the book is main harmonies, analyze its enthralling writing type, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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