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# Internal Audit Manual

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# **Icaa Australian Audit Manual**

**Didier Musso** 

#### **Icaa Australian Audit Manual:**

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Canestrati Soh who is a Senior Manager at Ernst Young and Kirsty Meredith who is an academic at USC with 7 years industry experience as a Chartered Accountant specialising in audit and taxation The text has been updated with new content on data analytics technology insights and interviews with auditing practioners as well as Excel screencasts and primers

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revenue authorities agreeing on an appropriate set of criteria for the determination of the transfer pricing of the covered transactions over a period of time This is the first book to offer expert insights on APAs from a practical perspective By focusing on the United States and Australia the two countries that were at the forefront of adopting APAs and whose wealth of experience over two decades confirms their APA programs as the global paradigms the author is able to highlight the advantages and disadvantages of pursuing an APA and to shed light on the powerful efficacy of this strategy for avoiding transfer pricing disputes In addition the author enlists the views of revenue authorities transfer pricing practitioners and corporate counsel who deal with the realities of transfer pricing assessment and compliance on an ongoing basis offering acute insight into how APAs really work in a practical way This book contributes to the body of knowledge on APAs in the context of transfer pricing by providing in depth scrutiny of the most important issues surrounding this critical area and by examining innovations in APAs in the United States and in Australia Its unmatched coverage will be welcomed by tax experts at law firms and multinational companies as well as by revenue officials policymakers and scholars and researchers in international taxation The Accounting Historians Journal ,1993 Chartered Accountants Auditing and Assurance Handbook 2014 ICAA,2014

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