



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



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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
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