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**Topic Pages**

All the relevant information is brought together to guide you to your answers. This includes letters, tools, source material, news, checklists, and links to CCH Learning.

**Commentary and Tools**

The ultimate solution for Auditors, the CCH iKnow Audit module includes:

- Comprehensive commentary in relation to audit philosophy, planning and administration.
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- Specialised programs, procedures and checklists for the audit of superannuation funds, legal practitioners and other trust accounts, compliance engagements and AFS audits.

**Source Material**

Source material includes the latest and most up to date:

- **Legislation**
  Relevant extracts from the Corporations Act 2001, including Chapter 2M: Financial Reports and Audit, as well as extracts from other relevant legislation.

- **Standards**
  All relevant auditing standards and related materials from the:
  - Australian Accounting Standards Board (AASB)
  - Auditing and Assurance Standards Board (AUASB)
  - Accounting Professional & Ethical Standards Board (APESB).

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