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May 5th, 2024

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CAMBODIAN INTERNATIONAL STANDARD ON AUDITING 540 AUDITING ACCOUNTING ESTIMATES, INCLUDING FAIR VALUE ACCOUNTING ESTIMATES, AND RELATED DISCLOSURES ... How CISA 315 (Revised)<sup>1</sup> And CISA 330<sup>2</sup> and Other Relevant CISAs Are To Be Applied In Relation To Accounting Estimates. It Also Includes Requirements And Guidance On Misstatements Of Apr 6th, 2024

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Zeng<sup>1</sup>, Yang Xiao<sup>1\*</sup> And Hui Chen<sup>2</sup> 1 Department Of

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Tuscaloosa 35487-0290, AL, U.S.A. 2 Department Of

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