AUDITING STANDARDS AND PRACTICES COUNCIL STATEMENT OF AUDITING STANDARDS OF THE PHILIPPINES NO. 14

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This statement was approved on December 28, 1993 by the Member of the Auditing Standards and Practices Council.

(Sgd.) ELISEO A. FERNANDEZ
Chairman

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[*]Text available at Office of the National Administrative Register , U.P. Law Center, Diliman, Quezon City

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