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Philippine Government Internal Audit Manual

need now finds fruition in a new Government Accounting and Auditing Manual (GAAM) which is hereby instituted and prescribed for use by all government agencies pertaining to the national, local and corporate sectors. The Government Accounting and Auditing Manual consists of three

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PICPA , Philippine Institute of Certified Public Accountants. Certification and Auditing. Philippines Financial Reporting Standards Council (FRSC), established by the Board of Accountancy (a government agency) in 2006, establishes generally accepted accounting principles in the Philippines. The Philippine Securities and Exchange Commission (SEC) establishes the accounting framework to be used by companies that fall under its regulatory authority (most limited liability companies).

Accounting and accounting rules in the Philippines ...

in the sample manual, but to provide a template that will make it easier for organizations to create such a manual than if they were starting from scratch.

-- Deborah Connors, with assistance from Meredith Clark and Steve Zimmerman, C.P.A. Legal disclaimer to users of this sample accounting manual:

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