

## **Supplements Developed on Amendments to Accounting Standards and Auditing Standards**

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18<sup>th</sup> June 2021

Dear Student,

**Supplements Developed on Amendments to Accounting Standards and Auditing Standards**

The Institute of Chartered Accountants of Sri Lanka (CA Sri Lanka) wishes to inform you that supplements have been developed on amendments to the following Accounting Standards and Auditing Standards.

<b>Accounting Standards</b>
<ul style="list-style-type: none"><li>• Amendments to LKAS 16 – Property, Plant &amp; Equipment</li><li>• Amendments to LKAS 37 – Provisions, Contingent Liabilities and Contingent Assets</li><li>• Amendments to SLFRS 3 – Business Combinations</li></ul>
<b>Auditing Standards</b>
<ul style="list-style-type: none"><li>• SLAuS 315 (Revised 2019) – Identifying and Assessing the Risks of Material Misstatements through Understanding the Entity and its Environment</li><li>• SLSRS 4400 (Revised) – Engagements to Perform Agreed-Upon Procedures Regarding Financial Information</li></ul>






Please click the link below to get access to the developed supplements on amendments to the Accounting Standards and Auditing Standards.

[https://www.casrilanka.com/casl/index.php?option=com\\_content&view=article&id=133&Itemid=133&lang=en](https://www.casrilanka.com/casl/index.php?option=com_content&view=article&id=133&Itemid=133&lang=en)

([www.casrilanka.com](http://www.casrilanka.com) > Student > Education > Supplements)

If you require further information or clarifications in this regard, please email you to [education@casrilanka.org](mailto:education@casrilanka.org).

Thank you,

Yours sincerely,

**THE INSTITUTE OF CHARTERED ACCOUNTANTS  
OF SRI LANKA**

