Tharuka Udayanga ஆல் எழுதப்பட்டது Friday, 18 June 2021 06:32 - Last Updated Friday, 18 June 2021 06:34



18th June 2021

Dear Student,

## Supplements Developed on Amendments to Accounting Standards and Standards

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

## **Accounting Standards**

- Amendments to LKAS 16 Property, Plant & Equipment
- Amendments to LKAS 37 Provisions, Contingent Liabilities and Contingent
- Amendments to SLFRS 3 Business Combinations

## **Auditing Standards**

- SLAuS 315 (Revised 2019) Identifying and Assessing the Risks of Misstatements through Understanding the Entity and its Environment
- SLSRS 4400 (Revised) Engagements to Perform Agreed-Upon Pr Regarding Financial Information

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

https://www.casrilanka.com/casl/index.php?option=com\_content&view=article %3Aguidance-sessions-for-the-corporate-and-strategic-level exams&catid=1%3Ageneral-latest&lang=en

(www.casrilanka.com > Student > Education > Supplements)

If you require further information or clarifications in this regard, please email yo to <a href="mailto:education@casrilanka.org">education@casrilanka.org</a>.

Thank you,

Yours sincerely,

## THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SRI LANKA

Tharuka Udayanga ஆல் எழுதப்பட்டது Friday, 18 June 2021 06:32 - Last Updated Friday, 18 June 2021 06:34