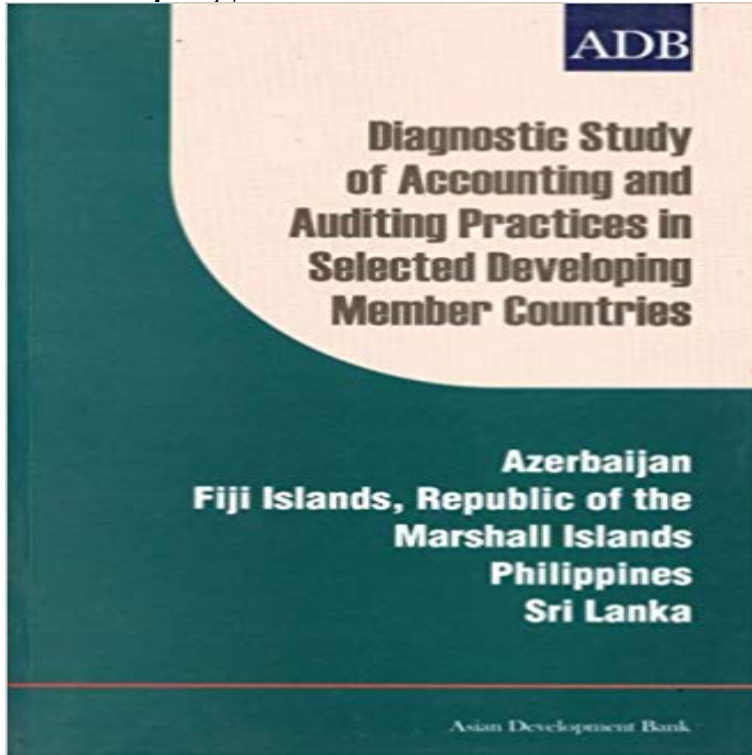


# Diagnostic Study on Accounting and Auditing Practices in Selected Developing Member Countries



Consolidating the results of a study conducted in four developing member countries—the Republic of Azerbaijan, the Republic of Fiji Islands, the Republic of the Marshall Islands, and Sri Lanka—this book summarizes the major findings of the diagnostic study on available accounting and auditing support contained in the four country reports and provides recommendations and action plans to address identified weaknesses. These reports offer reference materials on accounting and auditing, identify potential actions that the participating governments or the accounting profession can take to rectify weaknesses, and provide the participating countries with a benchmark against which to measure their progress in improving financial management and governance arrangements.

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