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²² GrādcnNwtkākqp Rgr qtv, 2020.

²³ [j v r u://y y .wp.qti /f gxgnr o gpvf guc/fr cf/r wdrkcvkqp/y qtnf -geqpqo ke-ukwcvkqp-cpf -r tqur geu-cu-ql-o kf -2020/.](#)

²⁴ [j v r u://dmj u.y qtnf dcpmqti /xqlēgu/eqxkf -19-y km-j kv-r qqt-j ctf guv-j gtgu-y j cv-y g-ecp-f q-cdqw-kv.](#)

²⁵ [j v r ://y y y .hcq.qti /3/ec8800gp/CA8800EN.r fh.](#)

²⁶ [j v r u://y y y .wp.qti /f gxgnr o gpvf guc/fr cf/r wdrkcvkqp/y qtnf -geqpqo ke-ukwcvkqp-cpf -r tqur geu-cu-ql-o kf -2020/.](#)

3.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of financial data. This section also highlights the role of internal controls in preventing errors and fraud.

2. The second part of the document focuses on the implementation of robust internal control systems. It outlines the key components of an effective internal control framework, including the establishment of clear policies and procedures, the assignment of responsibilities, and the regular monitoring and evaluation of control effectiveness. The document stresses that internal controls should be designed to address the specific risks faced by the organization.

3. The third part of the document addresses the importance of transparency and communication in financial reporting. It discusses the need for clear and concise disclosure of financial information to stakeholders, including investors, creditors, and regulatory authorities. The document also emphasizes the role of management in ensuring the accuracy and completeness of financial statements.

4. The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of financial data. This section also highlights the role of internal controls in preventing errors and fraud.

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