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1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of financial reporting and auditing. The text highlights that without reliable records, it becomes difficult to verify the accuracy of financial statements and to identify any potential discrepancies or irregularities.

2. The second part of the document focuses on the role of internal controls in ensuring the integrity of financial data. It explains that internal controls are designed to prevent and detect errors, fraud, and misstatements. The text stresses that a robust system of internal controls is crucial for maintaining the trust of stakeholders and for ensuring compliance with applicable laws and regulations. It also notes that internal controls should be regularly reviewed and updated to reflect changes in the organization's operations and risk profile.

3. The third part of the document addresses the challenges associated with data management and security. It discusses the increasing volume and complexity of data generated by organizations and the need for effective strategies to manage this data. The text highlights the importance of implementing strong security measures to protect sensitive information from unauthorized access, loss, or theft. It also mentions the need for regular data backups and disaster recovery plans to ensure business continuity in the event of a data breach or system failure.

4. The fourth part of the document explores the impact of technology on financial reporting and auditing. It discusses how advancements in technology, such as artificial intelligence and data analytics, are transforming the way financial data is processed and analyzed. The text notes that these technologies can improve the efficiency and accuracy of financial reporting and auditing processes. However, it also points out that the use of technology introduces new risks, such as cyber threats and data privacy concerns, which must be carefully managed.

5. The fifth and final part of the document provides a summary of the key points discussed and offers recommendations for organizations to enhance their financial reporting and auditing practices. It emphasizes the need for a holistic approach that integrates record-keeping, internal controls, data management, and technology. The text concludes by stating that organizations should strive for continuous improvement and transparency in their financial reporting and auditing processes to build trust and ensure long-term success.



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I	- 4,5	-20,3	-27,0	10,8	14,0	26,8	4,4	58,8
II	- 3,1	-18,4	-34,5	12,7	17,0	32,5	10,7	60,0
III	0,5	-13,3	-18,0	17,8	25,5	60,9	0	107,0
IV	8,9	- 5,9	-13,0	24,2	27,0	91,7	27,4	199,5
V	13,3	2,7	- 3,5	27,8	35,0	116,5	42,5	231,0
VI	18,4	8,1	4,0	30,4	36,0	87,2	5,5	171,5
VII	22,3	11,7	8,8	33,7	39,0	44,5	0	117,3
VIII	20,7	10,4	7,0	32,6	37,0	27,9	5,0	80,2
IX	15,3	1,9	- 2,5	29,8	37,0	29,2	0,1	67,9
X	7,9	- 4,8	-15,2	23,1	29,0	43,3	0	108,8
XI	- 0,2	-16,3	-33,5	15,9	22,0	36,9	4,0	87,3
XII	- 3,9	-19,3	-25,0	11,3	19,0	37,1	3,5	84,9

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10.		X				5	—	—	—	5	—
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						135	—	—	18	72	5
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8.	X					1	—	—	1	—	—
9.						8	1	2	3	1	1
10.		X				2	1	—	1	—	—
11.	-					13	7	—	2	4	—
12.		X				1	—	—	—	1	—
						230	—	—	21	133	5
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2.						5	2	—	1	2	—
3.						8	1	1	4	2	—

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6.	X				1	—	-	1	-	—
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8.			46		8	3	-	-	5	-
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7.	- X	38	19	1	16	2	—
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9.		4	—	—	—	4	—
		278	-	-	22	180	13
1.		27	3	-	-	22	2
1.	-	126	26	—	66	25	9
2.	-	12	2	3	7	-	-
3.	-	11	2	—	—	6	3
4.	-	13	7	—	2	4	-
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9.	-	38	19	1	16	2	—
10.	-	8	—	—	—	6	2
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16.	-	2	-	-	-	2	-
		335	—	—	130	85	19
I.		243	38	—		175	30
2.	X	15	-	-	-	9	6

3.		.....	13	1	1	—	—	11
4.	X	.....	9	—	—	—	2	7
			280	—	—	—	186	54

1.		.....	67	42	—	—	20	5
2.		.....	69	31	1	—	28	9
3.		.....	1	1	—	—	—	—
4.	X	.....	21	2	6	10	2	1
5.	X	.....	7	1	—	—	4	2
6.	-	X	24	2	6	16	—	—
7.		.....	14	2	5	3	1	2
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9.		X	20	5	6	6	2	1
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			269	—	—	35	75	28

1.		.....	23	6	—	—	14	3
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3.	X	.....	15	—	—	—	9	6
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1.				37	12	4	1	14	6
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1.				23	12	3	8
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4.	X			8	7	—	1
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7.				25	13	—	12
8.	X			11	4	—	7
9.	- X			12	5	3	4
10.	X			5	3	—	2
11.				22	13	1	8
				135	69	14	52

1.				158	139	19	—
2.	X			9	3	6	—
3.	X			8	7	—	1
4.	X			21	14	7	—
5.				1	—	1	—
6.				6	5	1	—
7.	X			2	2	—	—
8.	X			1	1	—	—
9.	X			8	3	5	—
10.	X			2	1	—	1
11.	- X			13	1	5	7
12.	X			1	1	—	—
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3.			15	8	3	4
4.			9	8	-	1
5.	X		4	—	—	4
6.	X		1	1	-	—
7.	X		2	2	—	—
8.	46		8	—	1	7
			45	22	5	18
1.			22	17	1	4
2.	-		5	1	9	2
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9.		.....	5	2	1
			278	155	22
1.		.....	27	12	1
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2.	-	.....	12	5	3
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4.	-	.....	13	1	5
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7.	-	.....	5	1	2
8.	- X	.....	24	5	5
9.	-	.....	7	2	2
10.	- X	.....	38	3	6
11.		- .....	8	-	-
12.	-	.....	15	4	1
13.	-	.....	14	7	-
14.		X - .....	3		—
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16.	X	- .....	1	2	2
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10.				.....	18	8	1 9
11.		40		.....	21	5	- 16
12.				.....	2	1	- 1
					269	117	28 124

1.				.....	23	12	2 9
2.				.....	13	10	2 1
3.				.....	15	13	— 2
4.				.....	4	4	—
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9.			X	.....	1	1	- —
					74	51	4 19

1.				.....	39	12	2 25
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