

## **CHAPTER 3**

### **NOTES TO FINANCIAL STATEMENTS**

**Related parties**

**Events after reporting period**

#### *TECHNICAL KNOWLEDGE*

*To understand the nature and purpose of notes to financial statements.*

*To identify related parties.*

*To know the requirements for disclosure of related party transactions.*

*To understand the concept of events after the reporting period.*

*To know the types of events after reporting period.*

# Chapter 3 Intermediate Accounting

**Christian G. Meyer**



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