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ACCOUNTANTS' LIABILITY IN CANADA

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Release No. 2023-7, October 2023

Accountants' Liability in Canada is the only work of its kind that addresses specifically and exclusively the civil liability of accountants in contract, negligence and fiduciary law. This work offers a thorough explanation of the development of the law in Canada, England and the U.S.A., as well as a comprehensive explanation of the current state of the law in Canada.

Since 2021, *Accountants' Liability in Canada* has been undergoing significant chapter updates and revisions. As part of this project, certain chapters will be substantially re-written and multiple chapters will be consolidated. Please note that, during this period of revision, certain cross-references in existing chapters that have not yet been revised may be temporarily inaccurate.

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What's New in this Update:

This release features extensive updates to Chapter 11 (Professional Regulation and Discipline of Accountants). Appendix A (Table of Secondary Sources) has also been updated.

Highlights:

CHAPTER 11—PROFESSIONAL REGULATION AND DISCIPLINE OF ACCOUNTANTS—With this release, the authors have provided a substantially re-written and updated chapter addressing legal issues relating to the discipline of accountants. The chapter addresses the regulators' bylaws and regulations dealing with the imposition of discipline and appeals from those disciplinary decisions—including discipline committees' jurisdiction to act. The authors have further addressed the availability of judicial appeals and legal issues relating to proceedings for judicial review of disciplinary decisions. On the topic of judicial review, the newly revised chapter contains a thorough analysis of the nature and implications of alleged breaches of procedural fairness and substantive errors. Within the context of those issues, the authors have traced the development and current state of the law regarding the standard of review applicable to internal reviews of administrative tribunals, judicial appeals, and judicial review proceedings.

TABLE OF SECONDARY SOURCES—Appendix A sets out the bibliographic detail for all secondary sources cited in the text and, in some instances, additional recommended resources. With this release, Appendix A has been updated to reflect the new Chapters 10 and 11 contained in this release and in Release 2023-6.

ProView Developments

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