



Publications

NBA has extended knowledge of accountancy and assurance; it publishes on these subjects regularly. All publications are in Dutch; a few of them are also translated in English.

English translations:

2019

↓ Dutch clarified Standard 4400N - 28 februari 2019	PDF 573,9 kB
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2018

↓ ViO - versie juni 2016 (translation NL-ENG)	PDF 532,21 kB
↓ Explanatory Notes ViO – versie juni 2016 (translation NL-ENG)	PDF 954,16 kB

2017

↓ Explanatory Notes for the NVKS	PDF 896,1 kB
↓ Regulations for Quality management systems	PDF 420,94 kB
↓ NBA Practice Note 1137 - Corruption: procedures for auditors - 22 december 2016	PDF 744,58 kB

2016

↓ NBA Practice Note 1135 - Disclosure of Audit Quality Factors - 4 maart 2016	PDF 68,88 kB
↓ ViO (non-official translation)	PDF 393,17 kB
↓ Explanation on ViO	PDF 563,98 kB
↓ VGBA (non-official translation)	PDF 314,9 kB
↓ Explanation on VGBA	PDF 372,17 kB

2015

↓ NBA-guidance 1132 - Unofficial translation Practice Note Audit of (intermediate) holding companies - 29 juli 2015	PDF 256,22 kB
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2014

↓ XBRL Uniform Presentation	PDF 264,03 kB
↓ In the public interest : measures to improve the quality and independence of the audit in the Netherlands	PDF 710,1 kB
↓ In the public interest; summary and measures	PDF 1,4 MB
↓ Accountants and Tone at the Top : a resource for accountants to address Tone at the Top with clients	PDF 1,52 MB
↓ More extensive auditor's report in the Netherlands	PDF 107,99 kB
↓ ViO (English translation 2014)	PDF 393,17 kB

2012

↓ Dutch Code for Audit Firms	PDF 186,1 kB
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2011

[↓](#) [Transparency of Management Commentary \(summary\)](#)

PDF 3,86 MB

2010

[↓](#) [Counting more than only Euros : discussion paper about new ways for the accountability and assurance of non-financial information \(summary\)](#)

PDF 2,45 MB