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Chapter 4--Overview Of Auditor’s Legal Liability Liability ...Statutory Jurisdictions. Since 1986, Eight States--Arkansas, Illinois, Kansas, Louisiana, Michigan, New Jersey, Utah And Wyoming--have Enacted Statutes Which Address Accountants’ Liability To Nonclients For Negligence. Figure 1 Illustrates That Statutes Have A Narrower Scope Of Duty Than The Restatement But A Wider Scope Of Duty 2th, 2024

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