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Prepared by: Saleem Kharwa & Members
of Task Force (June 2013) Page 1 of 4

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Committee: International Accounting
Education Standards Board Meeting
Location: IFAC Headquarters, New York,
USA Meeting Date: June 17-19, 2013,
beginning 8:30am. SUBJECT: The
Definition of the Professional Accountant
□ Issues Paper (06/13) Objectives of the
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SUBJECT: The Definition of the
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Date Written: June 5, 2017 **Abstract** We
define a quality security as one that has
characteristics that, all-else-equal, an
investor should be willing to pay a higher
price for: stocks that are safe, profitable,

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growing, and well managed.

Quality Minus Junk by Clifford S. Asness,
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According to court papers Ahmed owns Abacus One, a company that offers accounting, payroll, income tax, electronic filing, fast fund and business services. It is alleged that Ahmed prepared a New York State Corporate Tax return for a client that he knew understated the amount of gross

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2013 6061 01 receipts received by the corporation.

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Committee: International Accounting
Education Standards Board Meeting
Location: IFAC Headquarters, New York,
USA Meeting Date: June 17 - 19, 2013

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SUBJECT: Revision of IES 3 □ Issues and proposals from task force related to comments received from IAESB March 2013 meeting (6/13) Objectives of Agenda Item 1. The aim of this paper is to:

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