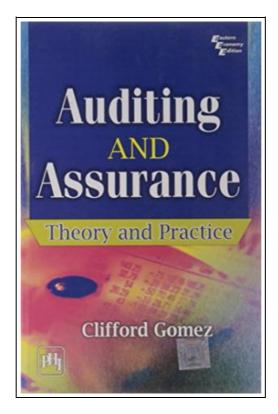
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Reviews

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AUDITING AND ASSURANCE: THEORY AND PRACTICE



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PHI Learning, 2012. Softcover. Book Condition: New. First edition. In this modern world of large-scale business and industry, auditing has become an inevitable function. Auditing is a subject, the function of which is very important from the regulatory, economic and ethical points of view. The subject has undergone radical changes in the current globalised business world. This book, in the light of latest trends, highlights and explains the principles and practice of auditing and assurance in a simple and an easy-to-understand language. It also presents an up-to-date legal discussion on the subject. Beginning with an overview of the subject, the text discusses in detail the classification and preparation of an audit, procedures and techniques of auditing, internal control, internal check and internal audit, vouching, verification and valuation of assets and liabilities, and depreciation. Besides, it deals with reserves and provisions, capital and revenue, profits, audit of companies, and classes of investigation. The book concludes with a discussion on accounting and auditing standards, management audit, cost audit, tax audit, government audit and social audit. The textbook is primarily intended for the undergraduate students of Commerce. It will also be useful to those preparing for CA, ICWA and CS examinations. KEY FEATURES: Incorporates latest developments in auditing techniques. Discusses latest international and Indian auditing standards. Examines the impact of computerisation on audit approach. Gives chapter-end questions to test the students? understanding of the concepts discussed. Contents: Preface 1 Introduction 2 Auditor 3 Types of Audit 4 Auditing Procedures and Techniques 5 Internal Control and Internal Check 6 Internal Audit 7 Vouching 8 Vouching of Cash Transactions 9 Vouching of Trading Transactions 10 Verification and Valuation of Assets and Liabilities (General) 11 Verification and Valuation of Fixed Assets 12 Verification and Valuation of Current Assets 13 Verification and Valuation of



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