

A HANDBOOK OF PRACTICAL AUDITING

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S. SUDHAKARASWAMI
S. SUNDHARADASAN



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Principles and Practice of Auditing Dinkar Pagare, 2020-09-10 The present thoroughly revised edition of this book extensively covers the syllabus of Commerce and Management courses of various Universities It also meets the requirements of various professional and commercial courses The topics like i Principles and Methods of Auditing ii Difference between Accounting and Auditing iii Internal checks and auditing iv Vouching v Verification and Valuation of Assets vi Audit of Limited Companies vii Skill Development have been presented in very simple and lucid manner The students will find the book very useful

Principles and Practice of Auditing Dr. Nazia Sultana, 2021-10-22 The enormous growth in trade and commerce as a result of industrial revolution and subsequent liberalisation of trade has placed tremendous pressures on accounting and auditing professionals Reliable information that facilitates business decisions is affected by rapid growth of information technology and businesses need sufficient reliable information which can be obtained through some verification performed by independent persons Auditing has permanently evolved answering such questions Governments of many nations mandated companies to make provisions for accounts of companies to be checked and reported by people other than the managers of the company Given the non transparent governance practices in boards and management of big corporations it becomes imperative to adopt strict auditing and corporate governance practices This book is an attempt to introduce to learners the concept of auditing and its relevance in current times The growing importance of auditing can be gauged from the formulation of auditing standards this aspect of standards of auditing and procedure for issue of standards of auditing by AASB has been discussed extensively in this book The book also renders to its readers an understanding of auditor's duties and liabilities explained diagrammatically alongside imparting knowledge on commencement of auditing and auditing process It also describes in detail the mechanisms of internal control internal check and internal audit highlighting the differences between these three concepts The process of vouching which is the foundation of audit process is well documented for vouching of trading and cash transactions As information technology has become pervasive in every field auditing is no exception and therefore the author attempted to describe auditing in an EDP environment Readers of the book would find it interesting to read about verification and valuation of assets and comprehend the role of audit committees and audit reports The book would serve as an essential reading for all students of Commerce and those pursuing professional courses of accounting and auditing It also comes handy for students pursuing B Com from Universities in the State of Telangana as the book is planned and written in accordance with the revised CBCS syllabus

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