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1.2 Introduction -an overview of auditing 1.3 Origin and evolution 1.4 Definition 1.5 Salient features 1.6 Scope of auditing 1.7 Principles of auditing 1.8 Objects of audit 1.9 Detection and prevention of fraud 1.2 1.10 Concept of " true and fair view" 1.11 Advantages of audit 1.12. Limitations of audit 1.13. Let us sum up. 1.14.

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Chapter 1.

Auditing -Syllabus Unit Title Details of Topic Unit I Introduction Definition, objective of Audit, Advantages and limitation of audit, Types of Audit Basic Principles of governing audit Unit II Company Audit Internal Control meaning and significance, Organizing audit work: Audit, programme, Audit note book, working

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INTRODUCTION TO AUDITING - Notes

To sum up audit note book is nothing but a dairy, maintained by the audit staff for the purpose of recording certain points which require further clarification, explanation and investigation. This book generally includes the errors found out during the course of audit, difficulties observed and doubtful queries of various accounting records, etc.

Audit Note Book | Contents | Importance | Advantages ...

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Definition of Auditing Taking a note of the increasing importance of auditing profession, the Chartered Accountants Act was passed in 1949. The Institute of Chartered Accountants of India (ICAI) was setup to regulate and promote this profession. The Term Audit [has been defined by different authorities as follows

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