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Auditing Concepts and Methods: A Guide to Current Theory and Practice. 6th Revised ed. Edition. by D R Carmichael CPA Ph.D. (Author), John J Willingham (Contributor), Carol Schaller (Contributor) & 0 more. ISBN-13: 978-0070110588.

Techniques of Auditing - Inspection, Observation, Enquiry ...

Auditing is a systematic process. It is a logical and scientific procedure to examine the accounts of an organization for their accuracy. There are rules and procedures to follow. The audit is always done by an independent authority or a body of persons with the necessary qualifications.

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Auditing: Principles and Techniques is an attempt to explain the concepts, principles and techniques of auditing, and their applications in practical situations, in a simple and lucid language. The primary object of writing this book is to meet the requirements of undergraduate students of commerce stream for all the Universities in India.

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Lecture - 1 Topics covered in this Video - 1. What is Auditing? (Definition with Explanation) 2. "TRUE and FAIR" View - Meaning with Explanation 3. SA 500 (R...

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SAP5 describes various techniques of auditing to be applied by the auditor under different circumstances. 1. Inspection. a. Documents and records: While verifying various transactions, the auditor examines the supporting documents and records. This technique is otherwise called vouching.

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Audit Meaning: Definitions, Features,Types of Audit

Determination of audit procedures and coordinating audit work. Honesty. An Auditor must have impartial attitude and should be free from any interest. He should be honest and sincere to his work and he should do his work without any bias and prejudice. Secrecy. An Auditor should keep confidential all the information acquired by him during his audit.

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