



## Auditing and Assurance, 2ed

*Varsha Ainapuremukund Ainapure*

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## **Auditing and Assurance,2ed** Varsha Ainapuremukund Ainapure

Whether it is a balance sheet of a company, a cinema hall, or of a school; auditing evaluates all! This comprehensive book, now in its second edition, is a compendium of a textbook; a handbook of Auditing Standards; a question bank, and a compilation of model answers.

This text is organized in four parts. Part 1 (Principles) enunciates the standards and the concepts, which form the bases of auditing. Part 2(Process) provides a stepwise description of the auditing process, adopted by the auditors while performing audit engagements. Part 3 (Performance) deals with the auditing engagement and shows how the verification of financial elements such as receipts, payments, purchases, sales, assets and liabilities is conducted. Part 4 (Practice) demonstrates the practical aspects of audits of specific entities such as private limited companies, charitable trusts, hospitals and so on.

This book is primarily intended for the students of Chartered Accountancy (appearing for the CA-PCC examination), Cost Accounting, Company Secretary, and postgraduate students of Finance and Accounting. Apart from that, the book is also useful for the practising Chartered Accountants and Financial officers of companies, as a reference handbook.

### Key Features :

Incorporates 67 practical questions (with structured solutions) to help the students to apply the principles to practical situations.

Comprises 147 case studies to help identify the issues involved, place them in the right context and arrive at a correct conclusion.

Provides 285 innovative true and false type questions (with their reasoned answers) to strengthen the grasp of the subject.

Contains 1267 answer-in-brief questions, which are cross-referenced.

### New to this Edition :

Explains all the latest Standards on Auditing applicable for financial years 2009–2010 and 2010–2011.

Includes model answers for all relevant descriptive examination questions, asked in the CA-PCC/Final examinations till June 2009.

Numerous newly drafted questions (true or false, answer-in-brief, descriptive type) on latest auditing standards with answers/cross references.

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