



Guide to the Study of Auditing, 1914 (Classic Reprint) (Paperback)

By Samuel F Racine

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from Guide to the Study of Auditing, 1914 Purpose of This Book. 1. What constitutes a scientific system of accounts? 2. Into what branches may accountancy be divided? 3. Outline the salient features of the report on the financial condition of A and B Co. 5. Outline the working of the subsidiary plant ledger mentioned. In what way is it like the general books? What is the usual tendency of insolvent concerns in regard to the valuation of assets? Why is it desirable to show the provision for depreciation separate from the machinery account? How is conservatism in valuations supposed to affect the borrowing power of a concern? Purposes and Advantages of an Audit. 8. How do you account for the failure of so many persons to employ auditors? 9. What are the purposes of an audit? 11. What is the responsibility of an auditor in connection with the detection of fraud? What are the principal avenues of fraud? How may fraud be practiced by the mis-appropriation of cash or goods? About the Publisher Forgotten Books...

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