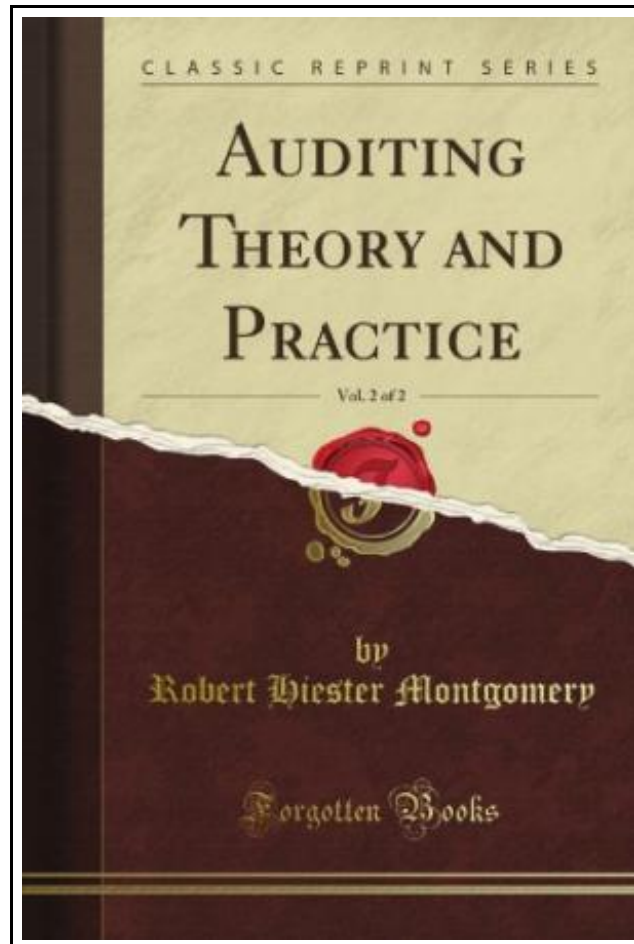


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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Excerpt from Auditing Theory and Practice, 1922, Vol. 2 of 2 In previous editions of Auditing - Theory and Practice it was possible to include in one volume a full discussion of general principles and in addition a fairly comprehensive selection of special points which arise in the audit of different classes of business. Owing to the demand for more detailed treatment of some of the important problems which now confront the auditor, it has become necessary to devote an entire volume to general principles. This separation of the general principles and the special points is not intended to accentuate the distinction between the two branches of the subject; I hope that the student and the practitioner will find something of value in each volume. It is likely that the greatest help will be secured by using this volume solely for reference when the audit of a particular enterprise is under consideration. Obviously general principles are not, and cannot be, even remotely discussed in this volume. It is hoped that the full discussion of general principles in Volume I, coupled with their application to varied enterprises as outlined in the pages which follow, will sufficiently inform the student and stir the imagination of the practitioner so that when a concrete case is in hand, these two volumes will assist in doing those things which should be done and leaving undone those things which should not be done. Much of the material in this volume has been written for me by those who know more about certain subjects than I do. I am particularly indebted to Mr. Paul E. Bacas, C. P. A., and to Mr. Hamilton Howard...



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