

Practical Auditing Sultan Chand Latest Edition

This book presents the law and practice of income tax in an analytical and lucid manner. This book is primarily intended for B.Com, B.Com (Hons.), BBA, BCA, CA (Inter), M.com students. The book has been written to cater the needs of students appearing in such examination. The book contains 21 well defined chapters. The illustrations and questions have been modified in accordance with the provision applicable in the assessment year 2020-21. This comprehensive, well-received and thoroughly updated text, now in its Third Edition, continues to provide an in-depth analysis of the basic concepts of Auditing emphasising the practical aspects of the course. The book discusses in detail, classification and preparation of an audit, internal control system, internal audit, vouching of cash, trading and impersonal ledgers in addition to other topics. Besides, it deals with verification and valuation of assets and liabilities, company audit, cost audit, management audit, tax audit, bank audit as well as depreciation. The final chapters of the book give detailed description of business investigations, audit of special entities and auditing in EDP environment. Contemporary topics have been covered in the book to enlighten readers with the latest developments in the field of auditing, such as cost audit, tax audit, environmental audit and energy audit. The book is intended to serve as an indispensable text for undergraduate students of commerce as well as for CA and ICWA aspirants. New to this Edition
• *The Companies Act, 2013 (based on new company law).*
• *Internal Audit chapter especially updated in the light of Section 138 of the Companies Act, 2013 and Rule 13 of the Companies (Accounts) Rules, 2014 notified by MCA.*
• *Cost Audit chapter based on the latest Companies (Cost Records and Audit) Rules, 2014, issued by MCA.*

Despite the complications faced by the common man in implementation of GST in their concerned organizations as well as gaining an understanding of the new taxation system put in place, an attempt has been made to provide an insight to the taxation system introduced by the Government effective from 1st July, 2017. All the acts, rules, notifications, circulars and other relevant text have been compiled in a meticulous and methodical manner with the sole purpose of providing an insight to the readers. We have made an attempt to transform technicalities in legal provisions into simplified analysis thereby providing the readers a wholistic insight on each topic covered under several chapters compiled in this book. Series of illustrations, FAQs, MCQs, unsolved problems under the heading of knowledge testers incorporated in each chapter is devised in a way to maximize the understanding of readers on each topic with ease.

Indian Books

Audit

Human Resource Management - Principles and Practice

Government Auditing

Knowledge Testers - Theory and Practical

The present thoroughly revised edition of this book extensively covers the syllabus of Commerce and Management courses of various Universities. It also meets the requirements of various professional and commercial courses. The topics like (i) Principles and Methods of Auditing; (ii) Difference between Accounting and Auditing; (iii) Internal checks and auditing; (iv) Vouching; (v) Verification and Valuation of Assets; (vi) Audit of Limited Companies; (vii) Skill Development, have been presented in very simple and lucid manner. The students will find the book very useful.

For B.Com(Pass & Hons.),M.Com.,B.B.A., B.B.S., M.B.A., C.A., C.S., & I.C.W.A., students of all Indian Universities.

About the Book This book has been written with the twin goals of making the tax-payers aware about the compliances required for smooth conduct of GST audit of their business operations as well as to educate the tax auditors so as to enable them to conduct the audit in a fair, transparent and impartial way to ensure compliance of GST law as well as to prevent and plug in the leakage of revenue well in time. The book discusses the practical aspects which an auditor should concentrate on while doing GST audit and where the taxpayers need to be more careful and vigilant. The audit process has been explained from inception i.e. selection of taxpayer and intimation of conducting GST audit right upto the conclusion of the same. The knowledge of accounts is pre-requisite for the departmental officers who otherwise have diverse academic backgrounds. A separate chapter on accounting has been written not only to acquaint them with the elementary accounting process but also to provide further authentic resources to those interested in enhancing their accounting skills. The auditors must perform their duties with utmost sincerity, integrity and diligence; therefore, guidelines about overall conduct of the auditors have been included following which they will manifest the best professional ethics. Key Features Analysis of GST Audit Process, Annual Returns (Form GSTR-9), Reconciliation Statement (GSTR-9C), Assessments under GST. Includes GSTAM-2019 issued by CBIC with specific reference to checks to be undertaken during GST Audit. Comprehensive guidance for conducting different types of audits under GST Act. Includes practical tables giving Step-by-Step approach with Internal control questionnaires. Detailed discussions on Key Reconciliation Statements including ITC, outward supplies etc. Dedicated chapter on analysis of GST returns, giving itemized compliance requirement by the taxpayers as well as points for checks by the departmental auditors. Explains key auditing and accounting terms relevant to GST.

Income Tax Law and Practice

THEORY AND PRACTICE

Principles and Practice of Auditing

The Indian Publisher and Bookseller

The Indian National Bibliography

This is the seventh edition of Business Law as per CBCS syllabus of Madras University for B.Com (Hons.) Semester IIIrd and B.Com, Corporate Secretary ship Semester Vth Student This book has been divided into 2 Parts - Part-1 is General Principles of Law of Contract & Part- 2 is Special Contracts. The chief aim in writing this book is to present the fundamental principles of Business Law, in a simple and easily intelligible manner. The intricate points of law have been illustrated by examples, and the subject has been dealt with by topics rather than in the strict order of section in the various Act. TYBCOM textbook of 'Cost and Works Accounting (Paper III)' for Savitribai Phule Pune university (2015-16).

The enormous growth in trade and commerce as a result of industrial revolution and subsequent liberalisation of trade has placed tremendous pressures on accounting and auditing professionals. Reliable information that facilitates business decisions is affected by rapid growth of information technology and businesses need sufficient reliable information which can be obtained through some verification performed by independent persons. Auditing has permanently evolved, answering such questions. Governments of many nations mandated companies to make provisions for accounts of companies to be checked and reported by people other than the managers of the company. Given the non-transparent governance practices in boards and management of big corporations, it becomes imperative to adopt strict auditing and corporate governance practices. This book is an attempt to introduce to learners the concept of auditing and its relevance in current times. The growing importance of auditing can be gauged from the formulation of auditing standards; this aspect of standards of auditing and procedure for issue of standards of auditing by AASB has been discussed extensively in this book. The book also renders to its readers an understanding of auditor's duties and liabilities, explained diagrammatically alongside imparting knowledge on commencement of auditing and auditing process. It also describes in detail the mechanisms of internal control, internal check and internal audit, highlighting the differences between these three concepts. The process of vouching, which is the foundation of audit process, is well documented for vouching of trading and cash transactions. As information technology has become pervasive in every field, auditing is no exception and therefore the author attempted to describe auditing in an EDP environment. Readers of the book would find it interesting to read about verification and valuation of assets and comprehend the role of audit committees and audit reports. The book would serve as an essential reading for all students of Commerce and those pursuing professional courses of accounting and auditing. It also comes handy for students pursuing B.Com. from Universities in the State of Telangana as the book is planned and written in accordance with the revised CBCS syllabus.

Indian Books in Print

Handbook on GST Audit by Tax Authorities, Second edition

Indian Book Reporter

Investment Management Theory and Practice

Principles and Practice

The book has been written with the twin goals of educating the students about the nuances of Income Tax so that they can compute income from various heads and make the students aware of the compliance required for smooth functioning of the Income Tax scheme. The book also discusses the practical aspects that an auditor should focus on while computing tax liability and where tax-payers need to be more careful. Dedicated chapters on analysis of income, giving itemized compliance requirements by the tax-payers, as well as complete steps required for filing returns, are presented in this book in a very effective manner. New amendments of the Finance Act 2021 have been incorporated at appropriate places in this book. This book is a comprehensive text on the subject of Income Tax Law and Practice to meet the vulnerable need of B.Com., BBA, M.Com., MBA and similar professional courses in Commerce and Management are offered by various Universities across the country. The book aims to provide an understanding of Income Tax: Law and Practices and prepare students for their future assignments in the direct tax field.

The history of public enterprises is not new. They have been assigned the role of harbinger of socialism in India in accordance with the Industrial Policy Resolution of 1956. They are treated as the catalysts of economic development and social upliftment of the people. For pretty a long time, public enterprises have been in dock and dottage on the ground that they have not been able to deliver goods as per our expectations. With a huge amount of investment in the central sector and the states' sector taken together, these enterprises have failed to generate a dependable surplus. Public sector is an amalgam of Central and State enterprises. In this book we have established that the state's enterprises' commitments are no less than central enterprises to fulfil the objectives and expectations with which, they were allotted the commanding height in our economy. A macro-level study of all types of State-level public undertakings has been done to judge the efficiency and effectiveness of these enterprises. This book is unique in the sense that it covers the syllabus of M.A., B.A. (Hons.) and B.A. (Pass) courses of all the universities of Bihar and special paper as 'Public Enterprises' in other universities of India. In view of its multi-dimensional approach, the book would be of immense importance to general readers, students, academicians and researchers. Review "The book deals with the economics of public enterprises with special reference to Bihar. The book is of special importance, particularly in the present context of redefining the role of public sector". I Satya Sundaram, Southern Economist

In this modern world of large-scale business and industry, auditing has become an inevitable function. Auditing is a subject, the function of which is very important from the regulatory, economic and ethical points of view. The subject has undergone radical changes in the current globalised business world. This book, in the light of latest trends, highlights and explains the principles and practice of auditing and assurance in a simple and an easy-to-understand language. It also presents an up-to-date legal discussion on the subject. Beginning with an overview of the subject, the text discusses in detail the classification and preparation of an audit, procedures and techniques of auditing, internal control, internal check and internal audit, vouching, verification and valuation of assets and liabilities, and depreciation. Besides, it deals with reserves and provisions, capital and revenue, profits, audit of companies, and classes of investigation. The book concludes with a discussion on accounting and auditing standards, management audit, cost audit, tax audit, government audit and social audit. The textbook is primarily intended for the undergraduate students of Commerce. It will also be useful to those preparing for CA, ICWA and CS examinations. KEY FEATURES : Incorporates latest developments in auditing techniques. Discusses latest international and Indian auditing standards. Examines the impact of computerisation on audit approach. Gives chapter-end questions to test the students' understanding of the concepts discussed.

Practical Auditing

State Public Enterprise and Economic Development

PRINCIPLES AND PRACTICE

Business Ethics and Corporate Governance

Principles & Practice

Human Resource Management: Principles And Practice Is Designed To Provide A Comprehensive Introduction To The Subject. It Is A Student-Oriented Textbook As It Satisfies The Requirements Of Students For An Exhaustive Exposure To The Principles And Practice

This book presents a broad introduction to the field of Auditing and Corporate Governance realistically and practically while offering the largest and most diverse collection of issues on the company or organization. This book is divided into two parts: The first part covers "Auditing" which consists of 13 chapters that express the detailed concepts of auditing concisely and clearly. The second part covers "Corporate Governance" which consists of 11 chapters that express corporate governance's detailed concepts simply and lucidly. The material presented in this book revolves around the following themes: Audit Planning, Audit Process, Audit Report, Auditing Standard, Whistle Blowing, Business Ethics, and Corporate Social Responsibility, etc

A Handbook of Practical AuditingS. Chand Publishing

S. Chand's ISC Commerce Volume 1 XI

Indian National Bibliography

The Chartered Accountant

Corporate Governance: Principles, Policies and Practices: Principles, Polices and Practices

Selection of papers on government auditing.

The second edition of A. C. Fernando's bestselling Corporate Governance: Principles, Policies and Practices sheds light on recent corporate problems using a flexible modular format, through a detailed explanation of the corporate governance mechanism and the various incentives within today's governance system, while offering potential solutions in context. With an emphasis on connecting corporate governance to practical management, the book provides cutting-edge material comprising new and unique study tools and fresh, thought-provoking content.

For the students of B.Com., M.Com, Professional Course of C.A., C.S., I.C.W.A. and Professionals of Financial Institutions.

Books of India

(Assessment Year 2021-22)

AUDITING AND ASSURANCE

A Manual of Mercantile Law

Audit And Assurance

The developments during the period since the publication of the last edition have been such that this thirteenth edition has involved the most substantial revisions. Among statutory changes, those with the most significant and immediate impact, flow from the Companies (Amendment) Act, 1988 and various Notifications issued by the Central Government from time to time, and some of the labour laws, more particularly, Factories Act, Workmen's Compensation Act, Industrial Disputes Act and Payment of Wages Act. These amendments and case law developments have necessitated thorough and extensive re-writing and updating. Case law has been updated to January, 1991.

S Chand's ISC Commerce (Vol. I & II for Classes XI & XII) has become the most popular textbook on the subject. The series has now been thoroughly revised and updated to fully meet the requirement of the new syllabus.

The motivation for the Eleventh Edition of 'Investment Management' has been provided by the enthusiastic response of the readers and reviewers to the earlier editions which, together with reprints, were sold out within a few months of the Publication. The book has been presented as an introductory level text on the theory and practice of investment. It has been accepted by the students of finance preparing for a paper on investment management, particularly the B.Com (H) Vth Semester (CBCS)/Annual Mode of University of Delhi. The highlight of the Eleventh Edition is the presentation of 'Concept Checks' in the form of 'Test-Yourself' at various places in different chapters. This will give an opportunity to the students to apply the concepts which they have read so far. Additional working notes and explanations have been provided at various places through out the book. Comments and suggestions received from students as well as teachers have been duly incorporated. In an attempt to keep intact the basic structure of the book, the chapter plan has not been changed. Nevertheless, sufficient material has been added in Chapter 6, 'Fundamental and Technical Analysis' with a view to provide more insight into technical analysis. Several numerical illustrations have been added in different Chapters at appropriate places.

Auditing

A Handbook of Practical Auditing

Goods and Services Tax with Customs Law

Cost and Works Accounting (Paper III)

Indian Book Industry

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Studies in Indian Management

Principles of Business Organisation and Management, 6/e

Auditing and Corporate Governance

AUDITING

Business Law (Madras)