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### **Tybcom Auditing Notes**

SYBcom Sem 4 Auditing Smart Notes (Mumbai University)

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1.2 Introduction -an overview of auditing 1.3 Origin and evolution 1.4 Definition 1.5 Salient features 1.6 Scope of auditing 1.7 Principles of auditing 1.8 Objects of audit 1.9 Detection and prevention of fraud 1.2 1.10 Concept of " true and fair view" 1.11 Advantages of audit 1.12. Limitations of audit 1.13. Let us sum up. 1.14.

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## **Chapter 1.**

Auditing -Syllabus Unit Title Details of Topic Unit I Introduction Definition, objective of Audit, Advantages and limitation of audit, Types of Audit Basic Principles of governing audit Unit II Company Audit Internal Control meaning and significance, Organizing audit work: Audit, programme, Audit note book, working

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