



Preface to Fifth Edition

Firstly, I would like to thank the readers for the response given to earlier edition of the book. It gives me immense pleasure in presenting the Fifth Edition of the book "Auditing & Assurance" under New Scheme of Education and Training.

The Entire syllabus has been divided in 14 chapters as per revised syllabus issued by ICAI.

I hope that readers will find the content of the book user friendly and helpful in preparation of their examinations.

I thank all my readers for sharing their views regarding the book and giving me valuable suggestions for improvement.

I also thank Taxmann Publications (P.) Ltd. for their efforts in publishing the Fifth edition of the book.

I look forward the views and suggestions from the readers which would help towards further improvement of the book.

Wishing every success to the readers.

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