

Preface

This book has been specially designed for students pursuing Undergraduate course in Commerce at Delhi University. It covers all the topics mentioned in the syllabus. Sufficient number of examples have been included to explain the concepts and to understand their real-life application.

Relevant Standards on Auditing issued by the Institute of Chartered Accountants of India have been suitably incorporated in the book. Landmark cases with important ramifications for Auditing have been referred to in the relevant context. Key provisions of the Companies Act, 2013 relating to accounts and audit, corporate governance issues and CSR spend have been explained in a simple and precise manner. SEBI's Listing requirements, relevant part from statutes and case studies relating to topics to be covered as per the syllabus, have also been duly incorporated.

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I look forward to valuable feedback from the users of the book.

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