

Title of Article: Dynamics of Auditing

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Abstract: The business environments are witnessing a lot of changes nowadays due to changes in technology including the growth of electronic commerce. All these changes have impacted on the accounting profession and therefore there are more challenges facing the auditors in discharging their duties. This book gives different stages of audit through the planning stage, execution stage and reporting stage. It explains the types of audit, stages of audit, duties and rights of the auditors. The book also gives vivid description of audit process for e-commerce and e-business. The book throws more light on different approaches of auditing in a computerized accounting system. The book also explains, in a lucid manner, the meaning of audit trail and ways of overcoming the loss of audit trail. Furthermore, the book also describes in great details the various types of computer-assisted audit techniques(CAATS).This book is a must – read material not only to the students sitting for various professional examinations but also to other professional and managers wishing to have good knowledge of the modern audit techniques.