Study on the Auditing Theory of Socialism with Chinese Characteristics, Revised Edition. Wiley Corporate F&A

Description:  
A COMPREHENSIVE AND CURRENT REVIEW OF CHINA'S AUDITING PRACTICES

"As Friedrich Engels (1820–1895) once said, "Our theory is a theory of development, rather than dogma that has to be learned and mechanically repeated." This is certainly the case with China's audit theory, which is still in the process of being enriched and improved."

From the Prologue

Written in understandable terms, Study on the Auditing Theory of Socialism with Chinese Characteristics, Revised Edition offers a hands-on resource for conducting audit supervision in China. This new edition is closely linked to the national political system, economic operations, democracy and the rule of law, the market, history and culture, and the distinct characteristics of the times. It reflects how Chinese government audit theory has been continuously innovated and upgraded to suit today's reality and to better promote and guide audit practices.

Comprehensive in scope, Study on the Auditing Theory of Socialism with Chinese Characteristics, Revised Edition contains information on the very nature of an audit and includes an understanding of the national governance perspective. The author explains the "immune system" function of government audit and reveals the fundamental objective of an audit. Real-time audits, special investigation audits, and the grand pattern of financial audits are also explored. In addition, this revised edition contains the basic principles, strategies, and cost management theories of a government audit.

This updated edition includes in-depth research conducted over several decades and draws on a wealth of practical experience, commonly used approaches, and the knowledge of experienced audit practitioners.

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