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HARRY E. EVANS & ALFRED NIXON

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THE
STUDENT'S AUDITING

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PREFACE

THIS book is designed for the examinations of the Institute of Chartered Accountants, and the Society of Accountants and Auditors, and also for clerks engaged in audit practice who desire some knowledge of this specialised branch of accountancy.

As a student, the author felt the need for a book which would serve as an introduction, and would be of assistance in reading the large works of the authorities on the subject, and this book has been arranged with that end in view. It is not intended as a substitute for the excellent works already published, but to assist the student in the early days of his training as an accountant, so that he may more properly appreciate the more detailed treatment of the subject which he will find in the more advanced treatises.

The auditor is frequently invited to advise on accountancy organisation and modern methods, consequently a chapter is included dealing with these important matters.

The cases mentioned will be found to be only those which should be most familiar to the student. References to the law reports have been purposely excluded, as it is thought that little will be gained by referring the student to matters which, in many cases, only lead to confusion of thought if approached without sufficient

knowledge of the subject. The student will find these references in the works above mentioned.

The author wishes to express his indebtedness to his former master, Alfred Nixon, Esq., F.C.A., for the valuable advice and assistance he has given in the preparation of the work, and also for permission to extract from Longmans' "Accounting and Banking" a number of the forms of account included in the last chapter.

HARRY E. EVANS

March, 1914.

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