



Scientific Auditing (Classic Reprint)

By Raymond Herbert Spear

Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.Excerpt from Scientific Auditing During the past two decades so many volumes have been written upon the subjects of bookkeeping, accounting, auditing, cost accounting and systematizing that it might seem difficult for any one to undertake the successful authorship of a new volume complete with up-to-date ideas and suggestions. To a certain extent this would be true if it was not for the fact that during this period a remarkable change has been made in all lines of commercial endeavor. Such marvelous improvements have been effected as to require a corresponding development in the science of accounting and auditing, to meet present day needs. Systems of accounting or methods of auditing employed with the highest degree of efficiency twenty or even ten years ago prove wholly inadequate for present use. Prior to entering upon a discussion of that particular branch of the science of accounting known as Auditing, it is considered advisable to comprehensively define the position of the bookkeeper, accountant, auditor, cost accountant and systematizer in the affairs of the commercial world and their co-relation, which...

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