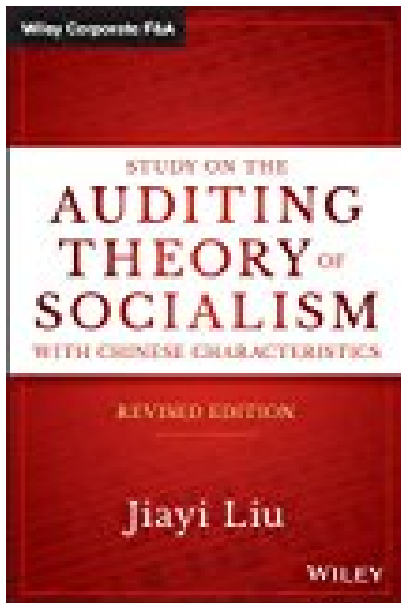


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BOOK SYNOPSIS

This book provides an overview of Chinese government auditing. It provides a summary of Chinese government auditing practice as well as a theoretical guide to the audit practice. In China, government auditing, internal auditing, and public auditing work together to constitute the audit supervision system. Government audit institutions provide professional guidance on the supervision of internal auditing and have the power to check the audit reports produced by public audit firms. Moreover, when a government audit institution renders audit recommendations based on its audit finding, if the auditees refuse to adopt them, the government audit institution can order enforcement in accordance with the law. This book provides guidance not only to the government auditing in China, but also private auditing (including private accounting firms) and internal auditing (including internal auditors in companies). The book covers: Fundamental Nature of Auditing, Audit Functions, Audit Objectives, Basic Features of Audit Methodology of Auditing and Audit Management, Regulations on Auditing, IT Auditing, and Audit Culture.

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