

Auditing – Advantages, Disadvantages, Importance, Role in a company

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Abstracts

Auditing refers to the examination task like the evaluation or verification of the procedure or quality process to make sure the compliance of the rules. An audit can be implemented to a whole company or to the particular function, procedure or manufacturing process. Audit is a systematic and independent evaluation of books of accounts, financial records, vouchers etc of a business firm to make sure as how the financial reports and the financial statements are prepared and is they are presenting the fair picture of the financial position of the business. It also involves makes sure that the financial records are properly managed in accordance to the regulatory requirements. Audit has become a crucial task of the business firms and it is mandatory in the public sector as the public companies are required to perform audit at least once in a year. The auditor attains proofs, examine the records and develop the opinion that matters a lot for all stakeholders of the business (Marshal H, 2015).

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