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FUNDAMENTALS AND PRINCIPLES OF AUDIT 1.0 LEARNING OBJECTIVES After studying this chapter, readers will be able to:!  
! Appreciate fundamental principles of auditing.!  
! Develop auditing skills and applicable techniques.!  
! Understand the concepts of audit independence, objectivity, integrity, confidentiality, due care and competence.

**FUNDAMENTALS AND PRINCIPLES OF AUDIT - ICAN**

â€¢ Internal Audit chapter notably updated inside the light of Half 138 of the Firms Act, 2013 and Rule 13 of the Firms (Accounts) Tips, 2014 notified by MCA. â€¢ Worth Audit chapter based mostly totally on the most recent Firms (Worth Knowledge and Audit) Tips, 2014, issued by MCA.

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