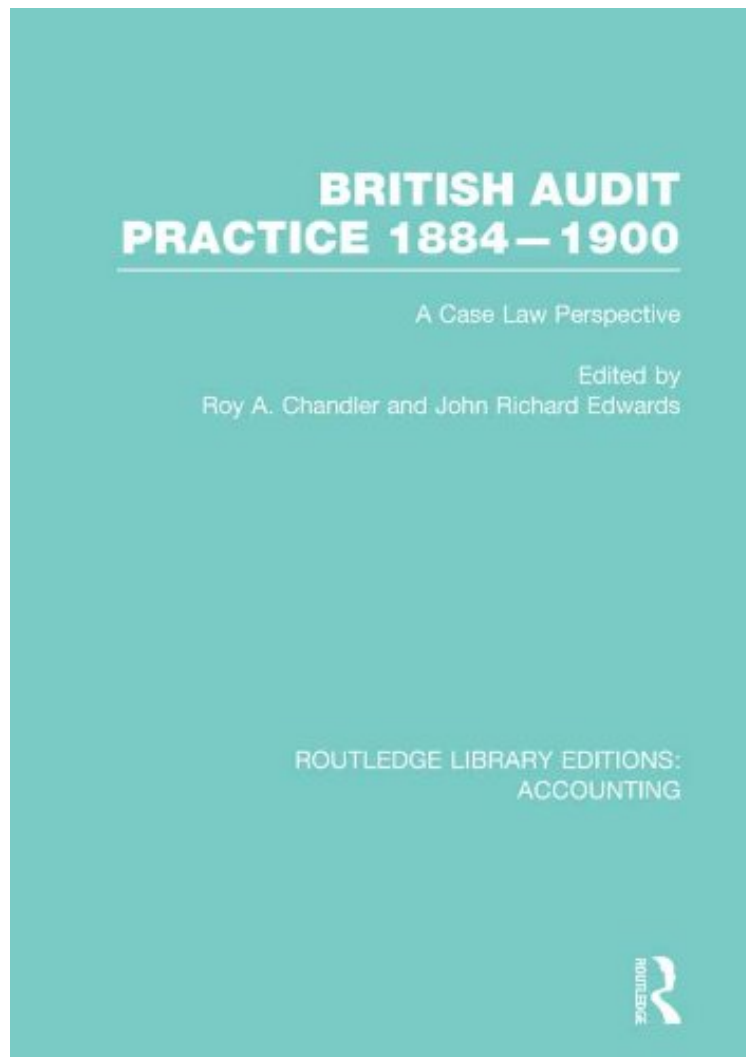


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This book sheds light on the nature of the late nineteenth century audit by reference to the views expressed in 26 legal

cases. The treatment of late nineteenth century legal issues which might appear somewhat unbalanced, viewed from today's stand-point, is shown to be more even handed when seen against the background of a vigorous contemporary debate concerning all aspects of the auditor's duties. This text therefore informs readers of the full breadth of the debate, and discusses a range of issues which may since have been overlooked, such as the Kingston Cotton Mill case, 1895, normally referred to only in the context of stock valuation but which also had a great deal to say about the appropriate method for valuing fixed assets.

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