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Autore	Liu Jiayi <1956->
Titolo	Study on the auditing theory of socialism with Chinese characteristics / / Jiayi Liu
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Nota di contenuto	Study on the Auditing Theory of Socialism with Chinese Characteristics; Contents; Prologue; Acknowledgments; Chapter 1 The Nature of Auditing; I. Several Viewpoints on the Nature of Auditing; (1) Theory of Accounts Checking; (2) Economic Supervision Theory; (3) Economic Cybernetics; (4) Power Restriction Theory; (5) Theory of Democracy and Rule of Law; II. Understanding the Nature of Government Auditing from the Perspective of National Governance; (1) Government Auditing Improved to Meet National Governance Needs; (2) Government Auditing as an "Immune System" for National Governance (3) Government Auditing Is a Cornerstone and Important Assurance of National Governancelll. Evolution of Government Auditing for National Governance; (1) Evolution of Chinese Ancient and Modern Government Auditing; (2) Government Audit System in the Period of Revolutionary War under the Leadership of the CPC; (3) Establishment and Development of Government Audit Systems after the Founding of the PRC; IV. Core View of the Nature of Auditing from the National Governance Perspective; Bibliography; Notes; Chapter 2 Audit Function; I. General Cognition of the Government Audit Function II. "Immune System" Function of Government Auditinglll. Connotation of Audit "Immune System" Function; (1) Prevention Function; (2) The

Exposure Function; (3) The Resistance Function; IV. Relationship among the Three Major Functions of the Audit Immune System; V. Specific Embodiment of the Government Audit Function; Bibliography; Notes; Chapter 3 Research on the Government Audit Objective; I. Concept of Government Audit Objectives; (1) Connotation of Government Audit Objectives; (2) Features of Government Audit Objectives; (3) Main Factors Affecting Audit Objectives

II. Fundamental Objective of Government Auditing III. Realistic Objective of Government Auditing; (1) Promoting the Rule of Law; (2) Maintaining People's Livelihood; (3) Promoting Reform; (4) Promoting Development; IV. Primary Task of Government Auditing at the Present Stage; (1) Maintaining Fiscal Security; (2) Maintaining Financial Security; (3) Maintaining the Security of State-Owned Assets; (4) Maintaining the Security of the People's Livelihood; (5) Maintaining Security of Resources and Environment; (6) Maintaining Information Security

V. Focus of Government Audit Work at the Present Stage Bibliography; Notes; Chapter 4 Research on the Features of Government Auditing; I. General Features of Government Auditing; (1) Legality; (2) Independence; (3) Professionalization; (4) Comprehensiveness; II. Operating Features of Government Auditing; (1) Based on Constructive Essence and a Critical Approach; (2) Based on Serving and Adhering to Supervision; (3) Based on the Overall Situation, and Adhering to Detecting and Solving Problems from a Microperspective; (4) Based on Initiative and Adhering to Adaptation

(5) Based on Openness and Adhering to Independence

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#### Sommario/riassunto

A comprehensive guide to China's public, private, and internal audit system Study on the Auditing Theory of Socialism with Chinese Characteristics provides a comprehensive overview of China's auditing practices. Recent years have seen the National Audit Office of China (CNAO) making remarkable headway not only in China by guaranteeing the healthy operation of the economy and society and improving national governance through government auditing, but also in the international arena by carrying out audits with the United Nations. With constant development in the practice, an audit theory with

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