

Unit I

Introduction to Auditing

Meaning and Definition of Auditing

The word Audit is derived from Latin word "Audire" which means "to hear". Auditing is the verification of financial position as disclosed by the financial statements. It is an examination of accounts to ascertain whether the financial statements give a true and fair view financial position and profit or loss of the business. Auditing is the intelligent and critical test of accuracy, adequacy and dependability of accounting data and accounting statements. Different authors have defined auditing differently, some of the definition are:

"Auditing is an examination of accounting records undertaken with a view to establishment whether they correctly and completely reflect the transactions to which they purport to relate."-**L.R.Dicksee**

"Auditing is concerned with the verification of accounting data determining the accuracy and reliability of accounting statements and reports." - **R.K. Mautz**

"Auditing is the systematic examination of financial statements, records and related operations to determine adherence to generally accepted accounting principles, management policies and stated requirement." -**R.E.Schlosser**

Objectives of Auditing

The objectives of auditing are changing with the advancement of business techniques. Earlier it was only to check the correctness of receipts and payments. The objectives of the auditing have been classified under two heads:

- 1) Main objective
- 2) Subsidiary objectives

Main Objective: The main objective of the auditing is to find reliability of financial position and profit and loss statements. The objective is to ensure that the accounts reveal a true and fair view of the business and its transactions. The objective is to verify and establish that at a given date balance sheet presents true and fair view of financial position of the business and the profit and loss account gives the true and fair view of profit or loss for the accounting period. It is to be established that accounting statements satisfy certain degree of reliability. Thus the main objective of auditing is to form an independent judgement and opinion about the reliability of accounts and truth and fairness of financial state of affairs and working results.

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daftar isi tampilkan bagian bagian motor di bawah ini merupakan beberapa bagian bagian motor yang perlu sahabat ketahui yang diantaranya ialah engine mesin sepeda motor pada umumnya mesin atau engine memiliki peranan penting dan merupakan sumber tenaga yang berfungsi guna mengoperasikan kinerja kendaraan

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dasarnya terdiri dari beberapa bagian utama yang membentuk suatu sistem sistem inilah yang memungkinkan sepeda motor beroperasi dan berfungsi dengan baik table of contents inilah bagian bagian utama motor yang penting

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1 mesin motor jadi untuk bagian motor yang pertama ialah mesin motor pada bagian ini memang memiliki peran sangat penting sekali didalam mesin tersebut terdapat cukup banyak komponen yang tersedia seperti piston silinder ring seher cap [bagian mesin sepeda motor untuk diketahui pengguna kursus](#) - Nov 11 2022

komponen mesin motor mesin motor sebenarnya dibedakan menjadi dua yaitu mesin 2 tak dan mesin 4 tak perbedaannya adalah pada mekanisme pembakaran mesin untuk menghasilkan tenaganya lantas apa saja komponen mesin motor pada umumnya 1 head silinder

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motor parçalarını sabit motor parçaları ve hareketli motor parçaları olarak iki temel kısımda inceleyebiliriz sabit motor parçaları motor bloğu silindir kapağı üst kapak külbütör kapağı emme manifoldu egzoz manifoldu karter hareketli motor parçaları piston biyel kolu krank mili eksantrik kam mili

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kosakata nama bagian sepeda motor dalam bahasa inggris dan tahukah adjarian apa saja bagian yang ada pada sepeda motor salah satu contoh bagian sepeda motor adalah lampu sein kanan dan kiri nah kali ini kita akan mempelajari kosakata nama bagian sepeda motor dalam bahasa inggris kosakata nama bagian sepeda motor dalam bahasa inggris1

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jun 5 2023 nama nama bagian motor yang berhubungan dengan kenyamanan pengendara selain bagian mesin dan juga kelistrikan ada satu lagi bagian motor yang perlu anda ketahui bagian motor yang terakhir tersebut adalah yang menentukan kenyamanan pengendara motor lalu apa saja nama nama bagian motor yang berhubungan dengan kenyamanan

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dikutip dari laman resmi smk negeri 2 tangerang komponen utama teknik dasar motor terdiri dari beberapa komponen dan terdiri atas beberapa bagian antara lain bagian rangka serta bagian bagian lainnya yang digabung menjadi satu agar menjadi sebuah sepeda motor 1 sistem mesin 2 sistem kelistrikan 3 rangka chassis

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daftar isi show komponen sepeda motor dan perannya a bagian mesin b bagian rangka sepeda motor c bagian kelistrikan komponen sepeda motor dan perannya secara garis besar komponen pada sepeda motor dibagi menjadi 3 bagian yaitu bagian rangka kelistrikan dan mesin

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bu yazımızda araba motor parçaları isimleri ve görevleri nelerdir motorun kısımları nelerdir arabanın ön takım parçaları nelerdir araba motorunda bulunan parçaların görevleri yapısı ve çalışma şekilleri nasıldır vb konularda detaylı bilgiye aşağıdaki yazımızdan ulaşabilirsiniz

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nama bagian bagian motor antara lain sein lampu depan garpu depan spakbor depan ban suspensi depan shockbreaker setang stang kaca spion lubang kunci kontak tangki bensin jok lampu rem sepakbor belakang velg knalpot suspensi belakang shockbreaker skok mesin frame saya yakin semua sudah pada tahu

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pada motor matic bekerja pada pembakaran dalam atau yang sering disebut dengan internal combustion engine
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steering rangka komponen mesin sepeda motor serta fungsinya cylinder head crankcase cylinder block piston dan ring piston bearing kruk as crankshaft valve valve spring dan rocker arm flywheel bantalan aksial dan dudukan katup poros bubungan dan pen piston push rod dan valve lifter bagian bagian motor serta fungsinya

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