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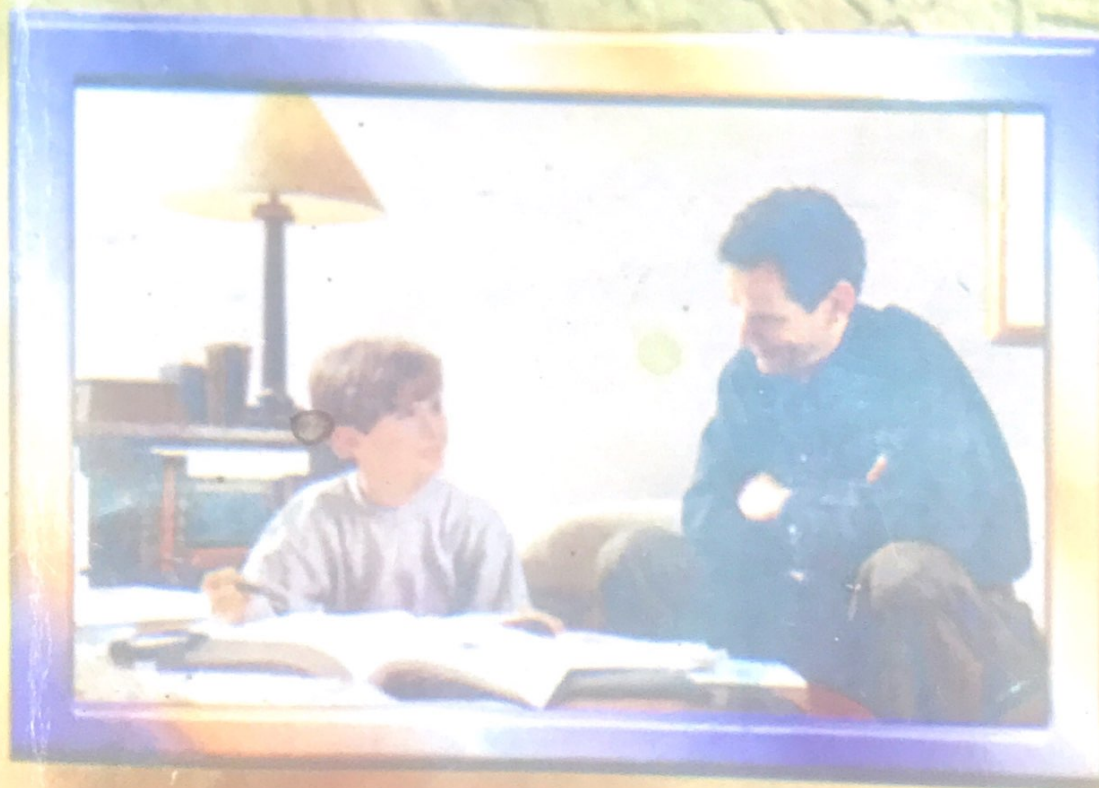


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**CONCISE GUIDE TO**  
**INVESTIGATION**  
**& SPECIAL AUDIT**



**K. BOWALE**

# CONCISE GUIDE TO INVESTIGATION & SPECIAL AUDIT

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## DEDICATION

This book is dedicated to all lovers of quality education in Nigeria.

I must appreciate the inspiration given to me by the people who have written this book.

I must also acknowledge the great support given to me by my mother who struggled to ensure that I passed through the university without financial stress.

I also thank my D.O. (Deputy Director of Education) the State Board of Internal Revenue for his assistance in the acquisition of the printing of the book.

I am very grateful to Prof. E. Akinwale, the Dean of Faculty of Social and Management Sciences, Adekunle Ajasin University, Akungba - Akoko. My thanks also go to Dr. O. O. Olatunji for the moral support and encouragement.

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## PREFACE

There is no doubt that companies, all over the world increasingly relying on information technology. business processes are now automated. Since the computer-related losses to companies come from error fraud, the accountant should have good knowledge of a computer to be able to carry out any investigation work. The primary aim of this book is to provide a simplified thorough approach to the proper understanding of the tools and requirements in electronic business as well as the accounting and reporting of e-commerce transactions. In e-business are extensively dealt with in this textbook.

At the end of each chapter, there are questions for the comprehension of the materials of the chapter.

Students of auditing and investigation of Polytechnic Universities will find the book very useful. Those students for the examinations of the Institute of Chartered Accountants of Nigeria (ICAN) and other professional bodies will find the textbook invaluable. business students, managers, wishing to gain knowledge of the profits of e-commerce support services will also find the text useful.

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