

Dedication

To my family

To my husband

Acknowledgement

First of all I would like to express my thanks and gratitude to my supervisor **Dr.WigdanYaguob**for her guidance and advice throughout the research study and for her helpful ideas and suggestions, as well as her positive and supportive manner. Also I would like to express my thanks to those who encouraged and helped me in this research.

Abstract

The book of “Audit” includes the examination of regulatory systems, data and documents and accounting books of institution or organization in a systematic examination to be identical with the specifications and standards that are recognized globally. The translator has translated the pages from (1 to 40) , transferring all the contents of these pages in accurate and smooth language. intake in Chapter One introduction to the audit and stages of development and objectives and the difference between auditing and accounting, also intake in Chapter Two the types of auditing through different perspective, also intake the difference between internal audit and external audit, and in Chapter Three he has been touched the errors and fraud that happened in the process of accounting and the causes of this, and indicate types of fraud and arease of committing.

المستخلص

يتضمن كتاب علم تدقيق الحسابات فحص الانظمة الرقابية والبيانات والمستندات وكذلك الدفاتر المحاسبية الخاصة بالمؤسسة أو المنظمة فحصا نظاميا ومطابقا للمواصفات والمعايير العالمية المعترف بها .وقد قام المترجم بترجمة الصفحات من 1 الي 40 ناقلا كل ما تضمنته هذه الصفحات بصورة دقيقة ولغة سلسة .في الفصل الاول مدخل الي تدقيق الحسابات ومراحل تنطوره واهدافه والفرق بين التدقيق والمحاسبة كما تناول في الفصل الثاني انواع التدقيق المختلفة من خلال اختلاف المنظور وتناول ايضا الفرق بين التدقيق الداخلي والتدقيق الخارجي وقد تطرق في الفصل الثالث للاخطاء والغش التي تقع في العمليات المحاسبية واسبابها وبين انواع الغش ومجالات ارتكابه .

Translator's Introduction

Translation plays a key role in creating the theoretical and practical studies to make the general and scientific information possible. A translation is the communication of the meaning of a source-language text by means of an equivalent target-language text. (The Oxford Companion to the English Language, Namit Bhatia, ed., 1992, pp. 1,051–54)

The translator has translated pages (1-40) from part of the book auditing by the writer Zuhair Al Hadrab for several objectives:

Firstly: the translator chose this book because it contains information concerning the auditing in regulatory systems, data and documents as well as the accounting books of institution or organization

Secondly: This book includes the stages of development of the auditing and its objectives and the difference between auditing and accounting and its various kinds through the different perspective also the errors and fraud that occur in the accounting process

The translator did his best to translate the source text into English and adopted to translate sentence by sentence in the other language except some of the few places where she had to override the sentence level. And made several attempts to maintaining the form of text and make English phrase softer and smoother. The method used in translating the pages is dynamic equivalence method.

Content

Topic	Page No.
Dedication	I
Acknowledgment	II
Abstract (English)	III
Abstract (Arabic)	IV
Translator's Introduction	V
Table of content	VI
Chapter One	
Introduction to Audit	1-9
Chapter Two	
Types of Audit	10-18
Chapter three	
Errors and Fraud	19-26