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AUDITING PROFESSION IN PERIL AS TIME IS RUNNING OUT: A LITERATURE REVIEW

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ABSTRACT

There is increasing demand on auditors by regulators, third parties, and user of their services in terms of their responsibilities and duties. This is based on the fact that the auditor's opinion is what furnishes investors with critical assurance that the financial statements have been subjected to a rigorous examination by an objective, impartial, skilful and professional persons and that investors, therefore, can rely on them. The potential consequences of recent challenges posed by changing times, and surging failures in the engagement of an auditor and how one can reduce the auditor's professional liabilities in accounting and auditing practice, form the core objectives of this research. It also examines why auditing is proving risky and expensive. Thus, through a desk study, this paper reveals that the job of an auditor is increasingly hazardous (in terms of auditor's liabilities) and challenging due to the dynamics of the contemporary business world and the auditor's growing involvement in consultancy which is swiftly eroding the auditor's independence. Hence, the work concludes that unless the profession, the regulators and users of the services of auditors come together to review the profession, it might be difficult to source competent auditors in future. On the strength of this, the work recommends that: the auditor needs to return to their core professional functions and reduce non-audit services to audit client as a way of avoiding the peril; audit fees should be reasonable especially to encourage small firms and reduce their intention to engage in non-audit services to audit clients; the auditor should get rid of high risk and difficult clients; and engagement leaders should never delegate their quality control responsibility.

LEVERAGE IN INDIAN CEMENT INDUSTRY: AN EMPIRICAL INVESTIGATION

VOLANATH MONDAL
SACT - I
DEPARTMENT OF COMMERCE
KHANDRA COLLEGE
PASCHIM BARDHAMAN

ABSTRACT

The purpose of this study is to explore the analysis of leverage and the relationship between leverage and return of the selected cement companies during the period 2009-10 to 2018-19. The sample size of the study consists of ten cement companies which have been selected by following a purposive sampling procedure from the list of top 20 companies in Bombay Stock exchanges (BSE) based on market capitalization on date 31.12.2019. The finding of the study reveals that the failure to draw any definite relationship between leverage and return of the selected cement companies during the study period.

SERVICE QUALITY A DIMENSION OF CRM: A STUDY OF PUBLIC AND PRIVATE SECTOR BANKS

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ABSTRACT

The banking industry is important for every nation but with the intense competition between the public and private sector banks, it is the service provided that remarkably distinguishes the banks. The banks performance depends on how they satisfy and attract their sophisticated customers. Sales are directly related to customer satisfaction. As the sales are increasing there is a requirement of improving the quality of services they delivered. The product is used by the customer and the wealth maximization is depending on their satisfaction level. The study analyzed the public and private sector bank customers' opinions on CRM with respect to service quality and also compares their opinion on it. The study also tries to find the overall comparison of the customers' perception. The study found the perception of customers and tries to tell the way to the banks that how they can hold the old ones and attract the new ones (customers). For the study 482 customers was selected as respondent from public and private sector banks. The study indicated that in the opinion of public bank customers they hardly have service quality in their bank and the private bank customers showed that their bank has better service quality. It could be interpreted that if there is a lack of service quality, then long term relationship with customer may affect. It is concluded that banks have to strengthen their services to fulfill their requirements to avail the benefit in the long run.

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