

# Guidance Note on Internal Audit of Pharmaceutical Industry

## Highlights of Guidance Note:

- ✦ A comprehensive and concise reference book for the professionals preparing the Internal Audit Report of a Pharmaceutical Company.
- ✦ A must read since the Companies Act 2013 vide section 138(1) has mandated Cost Accountants to conduct Internal Audit of the companies.
- ✦ Also include technicality, special transactions, manufacturing operations, accounting, and special areas of the Pharmaceutical Industry, where an internal auditor is required to focus more as compared to other areas, maintenance of cost records and cost audit etc.

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## GUIDANCE NOTE ON INTERNAL AUDIT OF PHARMACEUTICAL INDUSTRY



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