



NEW
ALBANIA
SOCIETY
BULLETIN

5p

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the various methods used to collect and analyze data. It describes the use of statistical techniques to identify trends and anomalies in the data, and the importance of using reliable sources of information.

3. The third part of the document discusses the role of the auditor in the process. It explains that the auditor's primary responsibility is to provide an independent and objective assessment of the financial statements. This involves a thorough review of the records and a comparison of the results with the applicable accounting standards.

4. The fourth part of the document discusses the importance of communication in the auditing process. It emphasizes that the auditor must maintain open and honest communication with the client throughout the process, and that the results of the audit must be clearly and accurately reported.

5. The fifth part of the document discusses the various challenges that auditors face in their work. It identifies the need for continuous learning and professional development, and the importance of maintaining a high level of ethical standards.

6. The sixth part of the document discusses the role of technology in auditing. It explains that the use of computer-aided audit techniques (CAATs) can significantly improve the efficiency and effectiveness of the audit process. It also discusses the importance of ensuring that the technology used is secure and reliable.

7. The seventh part of the document discusses the importance of the audit trail. It explains that the audit trail is a record of all the steps taken during the audit process, and that it is essential for the auditor to maintain a clear and complete audit trail.

8. The eighth part of the document discusses the importance of the audit report. It explains that the audit report is the final product of the audit process, and that it must be clear, concise, and accurate. It also discusses the importance of providing a clear explanation of the findings and recommendations.

9. The ninth part of the document discusses the importance of the audit committee. It explains that the audit committee is responsible for overseeing the audit process and for ensuring that the auditor is independent and objective. It also discusses the importance of the audit committee in providing guidance and support to the auditor.

10. The tenth part of the document discusses the importance of the audit process in the overall financial system. It explains that the audit process is a critical component of the financial system, and that it plays a vital role in ensuring the integrity and reliability of the financial statements.

ALBANIA: SOCIALISM IN EUROPE.

For 30 years there has been socialism in a tiny Mediterranean country, with a population of just over 2 million, where we can see the living evidence of the superiority of socialism as an economic and social system, and of the strength of Marxism-Leninism to withstand all attacks. This month Albania celebrates the 30th. anniversary of the foundation of people's state power.

She meets the occasion with a stronger economy and a people more conscious of their successes and more vigilant towards their dangers than ever before.

From a recent visitor to Albania.

What impresses the visitor this year more than in any previous year is not merely the pace of industrial and agricultural development, but more - the fact that it is uniform across the whole society. It leaves no pockets unchanged, brings about no classes of privileged or deprived. On any of the indices of well-being, Albania is a country to be envied.

It is not sufficient to talk in comparisons between Albania before liberation in 1938, and now - as the Albanians in their modesty tend to. While such contrasts are more vivid than at any period before, it is the absolute achievements of the society which amaze the visitor from the capitalist world and which point more glaringly to the viciousness of capitalism. Albania has complete economic stability: no inflation - on the contrary, prices are dropping and are also uniform for all goods, all regions, between town and country. Even in the face of gigantic increases in the cost of imports - for example, sugar - the price at which it is sold to the people has never changed, the government taking the full burden of the subsidy. Income tax and all other levies on workers' wages have been abolished; at the same time there is full provision, as a right, of a complex range of social welfare benefits - free medical treatment, sick pay, maternity benefits, creches and kindergartens for every enterprise, leave at full pay for study (1 in 3 of the population is studying), leave at full pay for to care for small children, and so on. Unemployment has been eradicated: the right to work is guaranteed in law and in practice. Albania has one of the highest average life expectancy rates and lowest mortality rates in the world.

While Albania has been struggling to survive an era of vicious capitalist and revisionist blockade - both political and economic in form - she has achieved all this. At great economic cost to herself she has confronted her enemies, undeviating in her stand.

It is to Albania that the world workers' movement owes the first public analysis and attack on revisionism - at the Conference in Moscow in 1960 of 81 Communist and Workers' Parties. Within 48 hours of this direct attack on Soviet policies, Russia withdrew all aid, severed all relations, expelled all Albanian students from the USSR. It was the culmination of a struggle which began with Yugoslavia in 1943 over her expansionist policies, and developed into the beginnings in 1953, after Stalin's death, of an unpublicised struggle with the Soviet Union.

Yet despite her isolation, except for the fraternal aid of the Chinese people, Albania has defied all predictions of disaster. Throughout the world other states are finding themselves forced to ask for diplomatic relations, for trade and cultural exchanges.

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INDUSTRY IN ALBANIA

The Albanian people, under the leadership of the Communist Party Marxist-Leninist, won their political independence in 1944. The workers and peasants took over the plants, factories and farms. Since then they have directed all their energies into ensuring the economic independence of the country - guided by the basic principle of meeting the needs of the people. The development of industry was essential.

This was not to be a haphazard development - but was to be planned according to the country's needs and the resources available. In every plant, factory and farm, workers and peasants discuss and argue out proposals for economic development - the Five Year Plan, before it is finalised. The people decide what sphere of production is most important, and what the possibilities are for the achievement of the targets.

In the high precision tool factory we visited, for instance, the planned production targets for the factory were displayed, and were discussed by the workers. This factory plays an important role in the planned development of Albania's heavy industry. Together with the construction of the huge metallurgical combine at Elbasan, it will ensure Albania's self-reliance in the field of heavy industry, and thus also in the fields of agriculture and light industry which heavy industry supplies with machinery.

The Albanian people have developed their industry in order continually to improve the quality of their lives. They have ensured free electricity for even the remotest mountain village, a free water supply, good and very cheap housing, with half the population living in new houses. Food is plentiful (no shortages here!) owing to the Party's campaigns to terrace the hillsides and use every square yard of available land, and to the increasing help from industry in mechanising the work and producing chemical fertilisers. The planned development of industrial and agricultural production has led to a steady reduction in the prices of all necessities of life.

The best use is made of the country's resources; in raw materials (no wastage) and in the creativity of the masses, not merely of a few specialists. As a result of this many new technical innovations have been made to raise production or to improve the conditions of work. At the Mao Tse Tung Textile factory the women workers have invented a chair which moves them automatically from one end of the looms to the other.

The quality of the goods produced is very high, since they are carefully tested in the plant. There is constant communication and cooperation between the plants which produce and those which use the product; any defect can thus be speedily put right. For this purpose the workers elect a special group of workers, who go round the places where their product is used, to listen to suggestions.

The development of industry in Britain has meant the enslavement of millions of British workers for capitalist profit. The standard of living drops from day to day. In socialist Albania the workers own, run and plan their own industry. It is they who reap the fruits of their labour.

WOMEN IN ALBANIA

In 1944 when Albania was liberated, women were completely subjected. In many areas women were still behind the veil, and polygamy was common. After 30 years of socialism this has been totally changed. On a trip to Albania last August we found women working alongside men everywhere in conditions of equality. Over 40% of the delegates to the People's Assembly, the highest organ of working class power in Albania, were women; and we found women in charge of factories and other enterprises consisting of several plants all of which had women directors. The Mao Tse Tung Textile combine, for example, employing over 6,500 workers, was headed by a woman as was the railway construction site we visited.

In Industry, women are found everywhere except in the heaviest jobs. In the Tractor spare parts plant Tirana, women formed half the workforce, and the percentage was higher on the more detailed and highly skilled engineering equipment. Only in the foundry section were the workers all male.

The problem of the emancipation of women tend to be greater amongst the peasants; and it was interesting to discover the methods employed by the collective farms for developing women to play a full role. Thus visits are organised for women to go to towns and work in a factory for a year or more so that they can have direct experience of the conditions in the most advanced areas in order to prepare them better for fighting for their own advance in the collective farms. These visits are organised by the Trade Union and the Women's Organisation.

The Albanians do not forget to create the material conditions for equality. Equal pay for equal work is universal, as is payment of 90/95% of income to women during late pregnancy and after birth. For a year after the birth women are paid for an eight hour day, but only work six hours; and they have the right to leave work at any time to feed their children. There is a place in a nursery or kindergarden for every child of pre-school age, and these places are completely free. As well as encouraging men to do housework, the Albanians are taking as much housework out of the home as possible. In one collective farm we visited, they had just opened a bakery, and were building a laundry, removing two crushing burdens from the backs of the women. We also saw small workshops for mending clothes.

While the emancipation of women in Albania is not complete they have taken immeasurable strides towards it in the last 30 years. Albanian women have a proud past and an even prouder future. Their gains did not arise from nowhere. Guided by the Party, the workers and peasants of Albania recognised that just as revolutionary class struggle is incomplete if it leaves in bondage half humanity, women, so too the struggle for women's emancipation has had to be an integral part of the revolutionary class struggle for working class state power and socialist construction. It is in this basis that Albanian women have gone and are going, forward.

Socialist Albania Meetings

EXETER On Monday 21st October a meeting was held at the University to hear a report and see slides shown by a recent visitor to Albania. More than 30 people attended and took part in a discussion of the achievements and methods of the Albanian people, led by the Party of Labour of Albania, in building Europe's only socialist country.

SWANSEA A member of the C.P.B.(M.L.) recently returned from Albania gave a talk in Swansea on 25th October on the strengthening of the dictatorship of the proletariat in Albania. Discussion centred round the fight against revisionism, in particular the struggle against bourgeois influence on Albanian youth.



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