concepts approach to auditing that details the process from start to finish. Based on the author’s belief that the fundamental concepts of auditing center on the nature and amount of evidence that auditors should gather in specific engagements, this edition’s primary objective is to illustrate auditing concepts using practical examples and real-world settings. The Eleventh Edition remains up-to-date with examples of key real-world audit decisions and an emphasis on audit planning, risk assessment processes, and collecting and evaluating evidence in response to risks. Also available with MyAccountingLab® MyAccountingLab is an online homework, tutorial, and assessment program designed to work with this text to engage students and improve results. Within its structured environment, students practice what they learn and test their understanding. NOTET: You are purchasing a standalone product; MyAccountingLab does not come packaged with this content. If you would like to purchase both the physical text and MyAccountingLab search for: 0134435095 / 9780134435091 Auditing and Assurance Services Plus MyAccountingLab with Pearson eText — Access Card Package Package consists of: 0134065814 / 9780134605823 Auditing and Assurance Services 0134146814 / 9780134146818 MyAccountingLab with Pearson eText — Access Card — For Auditing and Assurance Services

Ebook: Auditing & Assurance Services Timothy Lousers 2014-16 Auditors are trained to investigate beyond appearances to determine the underlying facts-in other words, to look beneath the surface. The recent financial crisis has made this skill even more crucial to the business community. As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century, understanding the auditor’s responsibility related to the financial reporting system is more important than ever. This book, maintaining a clear perspective, probing for details, and understanding the big picture are indispensable to effective auditing. The author team of Lousers, Ramsey, Snavely, Strasser, and Thibeudeau has dedicated years of experience in the auditing field to this new edition of Auditing & Assurance Services, supplying the necessary investigative tools for future auditors.

Auditing and Assurance Services Books 2013-06-26

— introduces and explains every major new topic, concept, and technique. It includes thousands of journal entries, numbered Comments that explain each Rule’s purpose and provide suggestions for its practical application. The Rules will also help you identify whether a specific situation is covered and, if so, what the implications are. * Illustrates hundreds of real-world examples in each chapter, including those relevant to the South African context. * Explains each Rule’s context and relevance within the South African auditing environment. Key features include: (1) A top-down, risk-based approach that considers materiality and significance in determining audit procedures; (2) Evaluation of entity-wide controls and their effect on audit risk; (3) Evaluation of general controls and their pervasive impact on the control risk assessment; (4) Evaluation of security measures at all levels; (5) Control hierarchy to evaluate IS control weaknesses; (6) Groupings of control categories consistent with the nature of the risk. Illus.

FISCAM presents a methodology for conducting and evaluating fraud interference and investigation. The core foundation of the text and its focus on critical judgments and decision-making processes prepare students for today’s complex and dynamic audit environment. Student engagement - A student-friendly writing style and a variety of real-life examples make the text easily accessible. Each chapter ends with a comprehensive variety of materials to apply and test students’ understanding of acquired knowledge.

Ebook: Auditing & Assurance Services Allison J. Harrell 2014-02-26 Do you perform engagements in accordance with generally accepted government auditing standards (GAGAS) as presented in the Yellow Book? This book provides an excellent baseline of information for accountants to better understand governmental auditing foundations, ethics, general audit standards, financial audit standards, attestation engagement standards, and fieldwork and reporting standards for performance audits. It is essential that all auditors planning and conducting audits in accordance with GAGAS understand and discern these concepts and standards in executing their responsibilities. In addition to a chapter covering the key points in a Uniform Guidance compliance audit, this book also includes content from AICPA Guide Government Auditing Standards and Single Audits related to a Uniform Guidance compliance audit, including appendices for example auditor’s reports and sampling guidance. This book will prepare you to do the following: Identify the types of engagements that are performed under Government Auditing Standards. Recognize Yellow Book requirements related to independence, peer review, and more. Identify the additional requirements for performing a financial audit under GAGAS. Recognize the additional GAGAS reporting requirements for financial audits. Recall the requirements for performing attestation engagements and performance audits under the Yellow Book.

Auditing and Assurance Services Alvin A. Arens 2012 Offering coverage of the entire audit process, this text takes students step by step through each audit cycle, then shows how each step relates to the process as a whole. Increased emphasis is placed on e-auditing.

Modern Auditing William C. Boynton 2005-08-19 Auditing counts! With recent incidents at WorldCom, Enron, Xerox, Tyco, and other companies, auditing has never been so important. Auditing is perhaps our single best defense in ensuring the integrity of our financial reporting system. That’s why this new Eighth Edition of Boynton and Johnson’s Modern Auditing focuses on decision making and the critical role auditors play in providing assurance about the integrity of the financial reporting system. Known for its clear writing and accessibility, this text provides comprehensive and integrated coverage of current developments in the environment, standards, and methodology of auditing. Features * Real-world examples relate issues discussed in the chapter to ethics, audit decision making, and the integrity of the financial reporting system. * Focus on Audit Decisions sections highlight key factors that influence an auditor’s decisions. * Includes discussion of the role of the Public Company Accounting Oversight Board (PCAOB) Auditing Standards, and a chapter feature highlights PCAOB standards that differ from Generally Accepted Accounting Standards for private companies. Expanded case material related to the integrated audit case (Mt. Hood Furniture) provides a variety of databases that allow students to utilize generalized audit software (GISA) to accomplish various audit tasks. Multiple databases allow the case to be reused with different data from term to term. 4 A flowchart style chapter preview begins each chapter. * Chapter summaries reinforce important audit decisions included in the chapter. * End-of-chapter material organized by audit decisions provides a clear link between audit decisions discussed in each chapter and the problem material.

Federal Information System Controls Audit Manual (FISCAM) Robert F. Dacey 2010-11 FISCAM provides a methodology for conducting and evaluating fraud interference and investigation. The core foundation of the text and its focus on critical judgments and decision-making processes prepare students for today’s complex and dynamic audit environment. Student engagement - A student-friendly writing style and a variety of real-life examples make the text easily accessible. Each chapter ends with a comprehensive variety of materials to apply and test students’ understanding of acquired knowledge.